

1980

c 31 Assessment Act

Ontario

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CHAPTER 31

Assessment Act

1. In this Act,

Interpre-
tation

- (a) "assessment commissioner" means an assessment commissioner for a region as established by the regulations made under this Act;
- (b) "Assessment Review Court" and "Assessment Review Court established under this Act" mean the Assessment Review Court under the *Assessment Review Court Act*; R.S.O. 1980,
c. 32
- (c) "assessor" means the assessment commissioner and anyone acting under his authority;
- (d) "collector's roll" means a roll prepared in accordance with the *Municipal Act*; R.S.O. 1980,
c. 302
- (e) "corporation assessment" means the assessment of land liable to taxation, of which a corporation is the owner or tenant, and business assessment of a corporation, but does not include the assessment of land that is assessed to a person other than a corporation as a tenant;
- (f) "county" includes a district;
- (g) "county council" includes a provisional county council;
- (h) "county court" includes a district court;
- (i) "county judge" includes a district judge;
- (j) "insurance company" means any company or fraternal society or other corporation transacting within Ontario any class of insurance to which the *Insurance Act* applies or is made to apply by any general or special Act of the Legislature; R.S.O. 1980,
c. 218
- (k) "land", "real property" and "real estate" include,
- (i) land covered with water,

- (ii) all trees and underwood growing upon land,
- (iii) all mines, minerals, gas, oil, salt quarries and fossils in and under land,
- (iv) all buildings, or any part of any building, and all structures, machinery and fixtures erected or placed upon, in, over, under or affixed to land,
- (v) all structures and fixtures erected or placed upon, in, over, under or affixed to a highway, lane or other public communication or water, but not the rolling stock of a transportation system;
- (l) "loan company" means a loan corporation within the meaning of the *Loan and Trust Corporations Act*;
- (m) "locality" means a public school section, a separate school zone or a secondary school district that comprises or includes territory without municipal organization and includes the board of any of them;
- (n) "Minister" means the Minister of Revenue;
- (o) "Ministry" means the Ministry of Revenue;
- (p) "municipality" means a city, town, village or township, and includes a locality for the purpose of making any assessment required for the levying in a locality of a tax for school purposes;
- (q) "person" includes a corporation, partnership, bridge authority, agent or trustee, and the heirs, executors, administrators or other legal representatives of a person to whom the context can apply according to law;
- (r) "telephone company" includes a person or association of persons owning, controlling or operating a telephone system or line, but not a municipal corporation;
- (s) "tenant" includes an occupant and the person in possession other than the owner;
- (t) "trust company" means a trust company within the meaning of the *Loan and Trust Corporations Act*. R.S.O. 1970, c. 32, s. 1; 1971, c. 79, s. 1; 1972, c. 1, s. 89; 1972, c. 125, s. 1; 1972, c. 161, s. 1; 1974, c. 41, s. 1; 1980, c. 69, s. 1.

2.—(1) The Minister may make regulations,

Regulations

- (a) establishing assessment areas and assessment regions for assessment purposes;
- (b) prescribing forms for the purposes of this Act;
- (c) prescribing standards and procedures to be used for the purpose of equalizing assessments under this Act;
- (d) prescribing the information and returns to be furnished by an assessment commissioner to any county or to any metropolitan or regional municipality.

(2) The Minister may appoint assessment commissioners for assessment regions and in the absence for any reason of any assessment commissioner, the Minister may appoint an acting assessment commissioner who, while so acting, has all the powers and duties of an assessment commissioner.

Assessment commissioner and acting assessment commissioner

(3) The appointment of an assessment commissioner shall be effective for the purposes of this Act upon the publication of a notice of his appointment in *The Ontario Gazette*.

Notice of appointment

(4) An assessment commissioner appointed under subsection (2) shall be deemed for the purposes of this and every other Act to be the assessor and assessment commissioner of and for every municipality and locality in the assessment region for which he is appointed. R.S.O. 1970, c. 32, s. 2.

Deemed assessor

3. All real property in Ontario is liable to assessment and taxation, subject to the following exemptions from taxation:

Property assessable and taxable. exemptions

- 1. Lands or property belonging to Canada or any Province.
- 2. Property held in trust for a band or body of Indians.
- 3. Every place of worship and land used in connection therewith and every churchyard, cemetery or burying ground.
 - (a) Where land is acquired for the purpose of a cemetery or burying ground but is not immediately required for such purpose, it is not entitled to exemption from taxation under this paragraph until it has been enclosed and actually and *bona fide* required, used and occupied for the interment of the dead.

Lands of Canada, etc.

Indian lands

Churches, etc.

- (b) The exemption from taxation under this paragraph does not apply to lands rented or leased to a church or religious organization by any person other than another church or religious organization.

Public
educational
institutions

4. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a university, high school, public or separate school, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution, but not if otherwise occupied.

- (a) The exemption from taxation under this paragraph does not apply to lands rented or leased to an educational institution mentioned in this paragraph by any person other than another such institution or a person already exempt from taxation in respect of the property rented or leased.

Philan-
thropic or
religious
seminaries

5. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for philanthropic or religious purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary.

Educational
seminaries

6. The buildings and grounds not exceeding in the whole fifty acres of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for educational purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary, and such exemption does not extend to include any part of the lands of such a seminary that are used for farming or agricultural pursuits and are worked on shares with any other person, or if the annual or other crops, or any part thereof, from such lands are sold.

- (a) The exemption from taxation under this paragraph does not apply to lands rented or leased to a seminary of learning mentioned in this paragraph by any person other than another such seminary of learning or a person already exempt from taxation in respect of the property rented or leased.

7. Every public hospital receiving aid under the *Public Hospitals Act* with the land attached thereto, but not land of a public hospital when occupied by any person as tenant or lessee.

Public
hospitals
R.S.O. 1980,
c. 410

(a) Land owned and used by such a public hospital for farming purposes shall be deemed attached to the hospital within the meaning of this paragraph, notwithstanding that it is separated therefrom by a highway.

8. Every highway, lane or other public communication and every public square, but not when occupied by a tenant or lessee other than a public commission.

Highways,
etc.

9. Subject to section 26, the property belonging to any county or municipality or vested in or controlled by any public commission or local board as defined by the *Municipal Affairs Act*, wherever situate and whether occupied for the purposes thereof or unoccupied but not when occupied by a tenant or lessee who is liable to taxation, except property of a harbour commission used for the parking of vehicles for which a fee is charged.

Municipal
property

R.S.O. 1980,
c. 303

10. Property owned, occupied and used solely and only by The Boy Scouts Association or The Canadian Girl Guides Association or by any provincial or local association or other local group in Ontario that is a member of either Association or is otherwise chartered or officially recognized by it.

Boy Scouts
and Girl
Guides

11. Every industrial farm, house of industry, house of refuge, institution for the reformation of offenders or for the care of children, boys' and girls' home, or other similar institution conducted on philanthropic principles and not for the purpose of profit or gain, but only when the land is owned by the institution and occupied and used for the purposes of the institution.

Industrial
farms, etc.

12. Land of an incorporated charitable institution organized for the relief of the poor, The Canadian Red Cross Society, St. John Ambulance Association, or any similar incorporated institution conducted on philanthropic principles and not for the purpose of profit or gain, that is supported, in part at least, by public funds, but only when the land is owned by the institution and occupied and used for the purposes of the institution.

Charitable
institutions

Children's
aid societies
R.S.O. 1980,
c. 66

13. The property of a children's aid society discharging the functions of a children's aid society under the *Child Welfare Act*, whether held in the name of the society or in the name of a trustee or otherwise, if used exclusively for the purposes of and in connection with the society.

Scientific
or literary
institutions,
etc.

14. The property of every public library and other public institution, literary or scientific, and of every agricultural or horticultural society or association, to the extent of the actual occupation of such property for the purposes of the institution or society.

R.S.O. 1980,
c. 14

- (a) For the purposes of this paragraph, an agricultural society under the *Agricultural Societies Act* shall be deemed to be in actual occupation where the property of the society is rented and the rent is applied solely for the purposes of the society.

Battle sites

15. Land acquired by a society or association by reason of its being the site of any battle fought in any war, and maintained, preserved and kept open to the public in order to promote the spirit of patriotism.

Exhibition
buildings of
companies

16. The land of every company formed for the erection of exhibition buildings to the extent to which the council of the municipality in which such land is situate consents that it shall be exempt.

Machinery

17. All machinery and equipment used for manufacturing or farming purposes or for the purposes of a concentrator or smelter of ore or metals, including the foundations on which they rest, but not including machinery and equipment to the extent that it is used, intended or required for lighting, heating or other building purposes or machinery owned, operated or used by a transportation system or by a person having the right, authority or permission to construct, maintain or operate within Ontario in, under, above, on or through any highway, lane or other public communication, public place or public water, any structure or other thing, for the purposes of a bridge or transportation system, or for the purpose of conducting steam, heat, water, gas, oil, electricity or any property, substance or product capable of transportation, transmission or conveyance for the supply of water, light, heat, power or other service.

18. All machinery and equipment including the foundations on which they rest to the extent and in the proportion used for producing electric power for sale to the general public but not including any other buildings, structures, structural facilities or fixtures used in connection therewith. Machinery for producing electric power
19. One acre used for forestry purposes for every ten acres of the farm in one municipality under a single ownership but not more than twenty acres in all, and, where the total acreage consists of more than one separately assessed parcel, the assessor shall treat all such parcels as one parcel for the purpose of determining the exemptions under this paragraph and shall apportion the exemption to each parcel in the ratio of the acreage of each parcel used or partly used for forestry purposes to the total acreage of all parcels used or partly used for forestry purposes. Forestry purposes
20. The buildings, plant and machinery under mineral land and the machinery in or on such land only to the extent and in the proportion that such buildings, plant and machinery are used for obtaining minerals from the ground, and all minerals, other than diatomaceous earth, limestone, marl, peat, clay, building stone, stone for ornamental or decorative purposes, or non-auriferous sand or gravel, that are in, on or under land. Mineral land and minerals
21. All the machinery, plant and appliances, wherever situate, and all structures placed on, over, under or affixed to any highway, lane or other public communication, public place or water so long as such machinery, plant, appliances or structures are used by any telephone or telegraph company in connection with and as part of the operations of its telephone or telegraph business, and in this paragraph "telegraph company" includes a person or association of persons owning, controlling or operating a telegraph system or line, but does not include a municipal corporation owning, controlling or operating a telegraph system or line. R.S.O. 1970, c. 32, s. 3; 1972, c. 1, s. 104 (6); 1973, c. 26, s. 1; 1974, c. 41, s. 2. Certain property of telephone and telegraph companies
4. The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land of any religious institution named in the by-law, provided that the land is owned by the institution and occupied and used solely for recreational purposes, on such conditions as may be set out in the by-law. R.S.O. 1970, c. 32, s. 4. Exemption of religious institutions

Where land
ceases to be
used for
forestry
purposes

5. The council of a town, village or township may by-law provide that, if any part of a farm exempted under paragraph 19 of section 3 ceases to be used for forestry purposes so as not to come within the purview of such paragraph, the assessor shall so report to the clerk and that the clerk shall forthwith amend the collector's roll by inserting therein,

- (a) the rates or taxes with which the farm would have been chargeable for the preceding three years if such part of the farm had not been exempt; or
- (b) such portion of such rates or taxes as the by-law may provide or the council may by resolution deem proper,

and such rates or taxes or portion thereof are collectable in accordance with such amended roll. R.S.O. 1970, c. 32, s. 5.

Exemption
of Navy
League

6. The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land belonging to and vested in the Navy League of Canada under such conditions as may be set out in the by-law, so long as the land is occupied and used solely for the purposes of carrying out the activities of the Ontario division of the Navy League. R.S.O. 1970, c. 32, s. 6.

Business
assessment

7.—(1) Irrespective of any assessment of land under this Act, every person occupying or using land for the purpose of, or in connection with, any business mentioned or described in this section, shall be assessed for a sum to be called "business assessment" to be computed by reference to the assessed value of the land so occupied or used by him as follows:

- (a) Every person carrying on the business of a distiller for a sum equal to 140 per cent of the assessed value of the land occupied or used by him for such business exclusive of any portion of such land occupied or used by him for the distilling of alcohol solely for industrial purposes and for a sum equal to 75 per cent of the assessed value as to such last-mentioned portion.
- (b) Every person carrying on the business of a wholesale merchant, brewer, insurance company, loan company, trust company, express company carrying on business on or in connection with a railway or

steamboats or other vessels, land company, loaning land corporation, bank, banker or any other financial business for a sum equal to 75 per cent of the assessed value.

- (c) Every person carrying on the business of selling or distributing goods, wares and merchandise through a chain of more than five retail stores or shops in Ontario, directly or indirectly owned, controlled or operated by him, for a sum equal to 75 per cent of the assessed value of the land occupied or used by him in such business for a distribution premises, storage or warehouse for such goods, wares and merchandise, or for an office used in connection with such business.
- (d) Every person carrying on the business of a manufacturer, including the business of a flour miller, maltster, a concentrator or smelter of ore or metals, and the business of obtaining minerals from the ground, for a sum equal to 60 per cent of the assessed value, provided that a manufacturer is not liable to business assessment as a wholesale merchant by reason of his carrying on the business of selling by wholesale the goods of his own manufacture on such land.
- (e) Every person carrying on the business of selling goods or services through a chain of more than five stores, shops or outlets in Ontario, except a hotel or motel, for a sum equal to 50 per cent of the assessed value.
- (f) Every person,
 - (i) practising or carrying on the business of a barrister, solicitor, notary public, conveyancer, physician, surgeon, oculist, optometrist, ophthalmic dispenser, physiotherapist, podiatrist, aurist, dentist or veterinarian, or a civil, mining, consulting, mechanical or electrical engineer, surveyor, contractor, builder, advertising agent, private investigator, employment agent, accountant, assignee, auditor, osteopath, chiropractor, massagist, architect and every person carrying on a financial or commercial business or any other business as agent, or

(ii) carrying on the business of operating a radio or television broadcasting station, or

(iii) carrying on business as the publisher of a newspaper, or a photographer, lithographer, printer or publisher, or

(iv) carrying on the business of a department store,

for a sum equal to 50 per cent of the assessed value.

(g) Every person carrying on the business of,

(i) a telegraph or telephone company, or

(ii) a transportation system, other than one for the transportation or transmission or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, or

(iii) the transmission of water or of steam, heat or electricity for the purposes of light, heat or power,

for a sum equal to 30 per cent of the assessed value of the land, except a highway, lane or other public communication or public place or water or private right of way, occupied or used by such person, exclusive of the value of any machinery, plant or appliances erected or placed upon, in, over, under or affixed to such land.

(h) Every person carrying on the business of transportation, transmitting or distributing by pipe line crude oil or liquid or gaseous hydrocarbons or any product or byproduct thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, for a sum equal to 30 per cent of the assessed value of the land excluding any pipe line liable to assessment under section 23 or 24.

(i) Every person carrying on the business of a car park, for a sum equal to 25 per cent of the assessed value.

- (j) Every person carrying on any business not specially mentioned before in this section, for a sum equal to 30 per cent of the assessed value. R.S.O. 1970, c. 32, s. 7 (1); 1974, c. 41, s. 3.

(2) Irrespective of any assessment of land or of any business assessment under this Act, every person who is liable to be assessed for business assessment and who provides without charge parking facilities for the vehicles of his employees shall be assessed for a sum (to be called business assessment) equal to 25 per cent of the assessed value of the land so used for employee parking that is reasonably necessary for such purpose as determined by the assessor, but such person shall not otherwise be assessable for business assessment in respect of such land. Employee parking lots

(3) Irrespective of any assessment of land or of any business assessment under this Act, every person carrying on business in one of a group of premises in which business is carried on where land for parking is made available by the owner of the land, or by anyone claiming under him, without charge to customers of or persons having business in one of such premises in such group in common with the customers of or persons having business with the occupants of other such premises in the group shall be assessed for a sum (to be called business assessment) equal to 25 per cent of the assessed value of that portion of the land made available for parking which is in the proportion to the whole of the land so made available that the assessed value of his premises is to the total assessed value of the premises occupied by the group exclusive of the land made available for parking. Shared parking lots

(4) Every person assessed for business assessment is liable for the payment of tax thereon and the tax assessed does not constitute a charge upon the land. Tax not a charge on land

(5) Where a manufacturer also carries on the business of a transportation system for the transportation or transmission or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or byproduct thereof or natural or manufactured gas or any mixture or combination of the foregoing, he shall not be assessed for business assessment as a manufacturer in respect of such transportation system. Transportation of gas, etc., by pipe line by manufacturer

(6) Wherever in this section general words are used for the purpose of including any business that is not expressly mentioned, such general words shall be construed as including any business not expressly mentioned, whether or not such Effect of general words

business is of the same kind as or of a different kind from those expressly mentioned.

Persons
carrying on
more than
one class of
business

(7) Subject to subsection (8), no person shall be assessed in respect of the same premises under more than one of the clauses of subsection (1), and, where any person carries on more than one of the kinds of business mentioned in that subsection on the same premises, he shall be assessed by reference to the assessed value of the whole of the premises under that one of those clauses in which is included the kind of business that is the chief or preponderating business of those so carried on by him in or upon such premises.

Retailing
by manu-
facturer

(8) Where a manufacturer also carries on the business of a retail merchant, he shall be assessed as a retail merchant in respect of any premises or of any portion of any premises that are occupied and used by him solely and only for the purpose of such business.

Where
land used
partly for
business
and for
residence

(9) Where any person mentioned in subsection (1) occupies or uses land partly for the purpose of his business and partly for the purpose of a residence, he shall be assessed under this section only in respect of the part occupied mainly for the purpose of his business.

Farmers,
etc.

(10) No person occupying or using land as a rooming house, apartment house, farm, market garden, nursery or apiary or for the raising of animals for the production of fur is liable to business assessment in respect of such land.

R.S.O. 1980,
c. 208

(a) In this subsection, "rooming house" means any house or building or portion thereof in which the proprietor supplies lodging, for hire or gain, to other persons with or without meals in rooms furnished by the proprietor with necessary furnishings, and does not include a hotel, as defined in the *Hotel Registration of Guests Act*.

Minimum
assessment

(11) Where the amount of the assessment of any person assessable under this section would under the foregoing provisions be less than \$100 he shall be assessed for the sum of \$100. R.S.O. 1970, c. 32, s. 7. (2-11).

Assessment
of easements

8.—(1) Where an easement is appurtenant to any land, it shall be assessed in connection with and as part of the land at the added value it gives to the land as the dominant tenement, and the assessment of the land that, as the servient

tenement, is subject to the easement shall be reduced accordingly.

(2) Where land is laid out and used as a lane and is subject to such rights of way as prevent any beneficial use of it by the owner, it shall not be assessed separately, but its value shall be apportioned among the various parcels to which the right of way is appurtenant and shall be included in the assessment of such parcels and in such cases the assessor shall return the land so used as "Lane not assessed" Lanes used as right of way

(3) A restrictive covenant running with the land shall be deemed to be an easement within the meaning of this section. R.S.O. 1970, c. 32, s. 12. Restrictive covenant

9.—(1) An assessor, and any assistant of and designated by an assessor, upon producing proper identification, shall at all reasonable times and upon reasonable request be given free access to all land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, for the purpose of making a proper assessment thereof or of making a proper business assessment in respect thereof. R.S.O. 1970, c. 32, s. 13 (1). Right of access

(2) Every adult person present on land when any person referred to in subsection (1) visits the land in the performance of his duties shall upon request give to such person all the information in his knowledge that will assist such person to make a proper assessment of the land and every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, to make a proper business assessment in respect thereof, and to obtain the information he requires with respect to any person whose name he is required to enter on the assessment roll or concerning whom he is required to obtain any information for the purpose of the census required by section 14. R.S.O. 1970, c. 32, s. 13 (2); 1974, c. 41, s. 4. Information

10.—(1) Where an assessor has visited land for the purpose of making a proper assessment thereof or a proper business assessment in respect thereof and has been unable to obtain all information necessary for such purpose, he may deliver or cause to be delivered or mailed to the address of any person, whether resident in the municipality or not, who is or may be assessed in respect of the land, a questionnaire or questionnaires in writing demanding information as prescribed by the regulations. R.S.O. 1970, c. 32, s. 14 (1); 1972, c. 125, s. 3. Where assessor unable to obtain information by visit

(2) Every person to whom any questionnaire is delivered or mailed shall, within ten days after the delivery or mailing, Return of questionnaire

enter thereon in the proper places all the information required thereby that is within his knowledge and sign and deliver or mail the questionnaires to the assessment commissioner or assessor whose name and address appear on the questionnaire.

Proviso

(3) Except as provided in this or any other section of this Act, no person may be required by an assessment commissioner, assessor or other person to furnish information with respect to the assessment of land, business or persons or with respect to the census. R.S.O. 1970, c. 32, s. 14 (2, 3).

Assessor
not bound
by returns

11. The assessor is not bound by any statement delivered under section 9 or 10 nor does it excuse him from making due inquiry to ascertain its correctness, and, notwithstanding any such statement, the assessor may assess every person for such amount as he believes to be just and correct, and may omit his name or any land that he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such land. R.S.O. 1970, c. 32, s. 15.

Offence
for not
furnishing
information

12.—(1) Every person who, having been required to furnish information under section 9 or 10 makes default in delivering or furnishing it and any corporation that makes default in delivering the statement or notice mentioned in section 24 or 29, is guilty of an offence and on conviction is liable to a fine of not more than \$100 and an additional fine of \$10 for each day during which default continues. R.S.O. 1970, c. 32, s. 16 (1); 1974, c. 41, s. 5.

for false
statement

(2) Every person who knowingly states anything false in any such statement or in furnishing such information is guilty of an offence and on conviction is liable to a fine of not more than \$200.

for
obstructing
assessor, etc.

(3) Every person who wilfully obstructs or interferes with any person referred to in subsection 9 (1) in the performance of any of his duties or the exercise of his rights, powers and privileges under this Act is guilty of an offence and on conviction is liable to a fine of not more than \$200. R.S.O. 1970, c. 32, s. 16 (2, 3).

Assessment
roll content

13.—(1) The assessment commissioner shall cause to be prepared an assessment roll for each municipality in the region for which he is the assessment commissioner and, in such preparation, shall cause to be set down the following particulars:

1. A description of the property sufficient to identify it.

2. The name and surnames, in full, if they can be ascertained, of all persons who are liable to assessment in the municipality whether they are or are not resident in the municipality.
3. The amount assessable against each person opposite his name and where there is both owner and tenant, both names shall be entered on the roll.
4. Whether the person is an owner or tenant.
5. Number of acres, or other measures showing the extent of the land.
6. Market value of the parcel of land.
7. Amount of taxable land.
8. Value of land if liable for school rates only.
9. Value of land exempt from taxation.
10. Assessment for real property mentioned in subclauses 1 (1) (c) (i) and (iii) of the *Ontario Unconditional Grants Act*. R.S.O. 1980, c. 359
11. Percentage applied in determining the amount of business assessment under section 7.
12. Residential assessment.
13. Professional and commercial assessment.
14. Manufacturing and industrial assessment.
15. Farm assessment.
16. Corporations assessment, by inserting the letter "C" where applicable. 1972, c. 125, s. 4 (1).

(2) The following provisions shall be observed in the Preparation preparation of the assessment roll:

1. No assessment shall be made against the name of any deceased person, but, when the assessor is unable to ascertain the name of the person who should be assessed in lieu of the deceased person, he may enter, instead of such name, the words "Representatives of A.B., deceased" (*giving the name of the deceased person*).

2. Each subdivision shall be assessed separately, and every parcel of land (whether a whole subdivision or a portion thereof, or the whole or a portion of a building thereon) in the separate occupation of any person shall be separately assessed; provided that no portion of any building used or intended to be used as a residence shall be separately assessed unless it is a domestic establishment of two or more rooms in which the occupants usually sleep and prepare and serve meals.
3. Where a block of vacant land subdivided into lots is owned by the same person, it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll. R.S.O. 1970, c. 32, s. 17 (2).

Apportion-
ment of
value of
multiple
occupancy

(3) The value of an assessment of an entire parcel of real property that is occupied by more than one person to be assessed under this Act shall be apportioned on the assessment roll among the occupants of the entire real property who are to be assessed in that proportion that the fair market rent of the space occupied by each occupant bears to the fair market rent of the entire parcel of real property so that the sum of the values apportioned to each occupant shall be equal to the value of the assessment of the entire parcel of real property. 1974, c. 41, s. 6.

Census

14. The assessment commissioner shall in each year, commencing on the Tuesday following the first Monday of September and ending on the 30th day of September, cause a census to be taken of the inhabitants of each municipality and locality in his region, which shall include school support and such other information as may be prescribed by the Lieutenant Governor in Council, and a list showing the school support of every inhabitant who is entitled to direct taxes for school support purposes for each municipality and locality shall be delivered by the assessment commissioner to the clerk of the municipality and to the secretary of each school board in the municipality and the locality on or before the second Tuesday of October of the year in which the census is taken and such census shall be the enumeration referred to in the *Municipal Elections Act*. 1972, c. 125, s. 6; 1973, c. 26, s. 2.

R.S.O. 1980,
c. 308

Alternative
period for
taking of
census

15. The Lieutenant Governor in Council may by regulation require that, in any part of Ontario where a census under section 14 is to be taken, the census, instead of being taken

during the period provided for in section 14, shall be taken during such other period in the year as is specified in the regulation. 1973, c. 26, s. 3.

16.—(1) Subject to section 17, land shall be assessed against the owner thereof and against the tenant to the extent of the assessed value of the portion of the land occupied by the tenant. 1974, c. 41, s. 7.

Land to be
assessed
against
owner and
tenant

(2) Land held by a trustee, guardian, executor or administrator shall be assessed against him as owner or tenant thereof, as the case may require, in the same manner as if he did not hold the land in a representative capacity, but the fact that he is a trustee, guardian, executor or administrator shall, if known, be stated in the roll, and such trustee, guardian, executor or administrator is only personally liable when and to such extent as he has property as such trustee, guardian, executor or administrator, available for payment of such taxes. R.S.O. 1970, c. 32, s. 24 (8).

Land held
by trustees,
etc.

17.—(1) Notwithstanding paragraph 1 of section 3, the tenant of land owned by the Crown where rent or any valuable consideration is paid in respect of such land and the owner of land in which the Crown has an interest and the tenant of such land where rent or any valuable consideration is paid in respect of such land shall be assessed in respect of the land in the same way as if the land was owned or the interest of the Crown was held by any other person.

Assessment
of Crown
lands

(a) For the purposes of this subsection,

- (i) “tenant”, in addition to its meaning under section 1, also includes any person who uses land belonging to the Crown as, or for the purposes of, or in connection with, his residence, irrespective of the relationship between him and the Crown with respect to such use,
- (ii) “residence” means a building or part of a building used as a domestic establishment and consisting of two or more rooms in which persons usually sleep and prepare and serve meals,
- (iii) “rent or any valuable consideration” shall be deemed to have been paid, in the case of an employee using land belonging to the Crown as a residence, where there is a reduction

in or deduction from the salary, wages, allowances or emoluments of the employee because of such use or where such use is taken into consideration in determining the employee's salary, wages, allowances or emoluments. R.S.O. 1970, c. 32, s. 26 (1).

Tenant's
interests
may be
sold

(2) In addition to the liability of every person assessed under subsection (1) to pay the taxes assessed against him, the interest in such land, if any, of every person other than the Crown is subject to the special lien on land for taxes given by the *Municipal Act* and is liable to be sold or vested in the municipality for arrears of taxes. R.S.O. 1970, c. 32, s. 26 (3); 1973, c. 26, s. 4 (2).

R.S.O. 1980,
c. 302

Application
to timber
licensees,
etc.

R.S.O. 1980,
c. 109

(3) This section does not apply to the interest of a timber licensee, lessee, grantee or concessionaire in a licence, lease or agreement issued under the *Crown Timber Act*, or to any right in timber cut or to be cut by the holder of, or party to, such licence, lease or agreement, or to such improvements or equipment as lumber camps; tote roads, telephone lines, hoists, logging railways, dams or booms that may be used only temporarily in connection with logging or lumbering operations conducted under such licence, lease or agreement. R.S.O. 1970, c. 32, s. 26 (4).

Assessment
of land

18.—(1) Subject to this section, land shall be assessed at its market value.

Market
value

(2) Subject to subsection (3), the market value of land assessed is the amount that the land might be expected to realize if sold in the open market by a willing seller to a willing buyer.

Farm
lands and
buildings

(3) For the purposes of subsection (2), in ascertaining the market value of farm lands used only for farm purposes by the owner thereof or used only for farm purposes by a tenant of such an owner and buildings thereon used solely for farm purposes, including the residence of the owner or tenant and of his employees and their families on the farm lands, consideration shall be given to the market value of such lands and buildings for farming purposes only, and in determining such market value consideration shall not be given to sales of lands and buildings to persons whose principal occupation is other than farming.

Where
owner dies
or retires

(4) Where the owner of farm lands entitled to the benefit of subsection (3) dies or retires, the market value of the lands

and buildings in respect of which subsection (3) applies shall be ascertained in the manner provided in subsection (3) in assessing such lands during the period the lands are held by him after his retirement or held by his estate after his death, but in no case beyond the two years immediately following the owner's death or retirement unless such lands are occupied by the surviving spouse of the deceased owner or by the retired owner. R.S.O. 1970, c. 32, s. 27 (1-4).

(5) When an appeal has been taken in respect of the assessment of farm lands mentioned in subsection (3) from the decision of the Assessment Review Court, the assessment as finally determined on appeal shall remain fixed in respect of the same lands and buildings for a period of two years after the year in respect of which such appeal was taken so long as the lands and buildings are owned by a person whose principal occupation is farming, but this subsection does not apply to prevent a different assessment of any farm lands in any year in which a different assessment generally is made of lands in the municipality in which the farm lands are situated. R.S.O. 1970, c. 32, s. 27 (5); 1973, c. 26, s. 5.

(6) Land that has been planted for forestation or reforestation purposes shall not be assessed at a greater value by reason only of such planting. R.S.O. 1970, c. 32, s. 27 (6).

(7) Land used as woodlands or orchards shall not be assessed at a greater value by reason of the presence of the trees thereon nor shall it be assessed at a lesser value by reason of the removal of the trees. 1971, c. 79, s. 3 (1).

(8) In subsection (7), "woodlands" means lands having not less than 400 trees per acre of all sizes, or 300 trees measuring over two inches in diameter, or 200 trees measuring over five inches in diameter, or 100 trees measuring over eight inches in diameter (all such measurements to be taken at four and one-half feet from the ground) of one or more of the following kinds: white or Norway pine, white or Norway spruce, hemlock, tamarack, oak, ash, elm, hickory, basswood, tulip (white wood), black cherry, walnut, butternut, chestnut, hard maple, soft maple, cedar, sycamore, beech, black locust, or catalpa, or any other variety that may be designated by order in council, and which lands have been set apart by the owner with the object chiefly, but not necessarily solely, of fostering the growth of the trees thereon and that are fenced and not used for grazing purposes. R.S.O. 1970, c. 32, s. 27 (8).

**Interpre-
tation.
orchards**

(9) In subsection (7), "orchards" means lands having an area of at least one-half acre on which there are at least thirteen fruit trees and on which the number of fruit trees bears a proportion to the area of at least twenty-six fruit trees per acre, of one or more of the following kinds: apple, cherry, grape vine, peach, apricot, pear, plum, and such other fruit-producing trees, shrubs or vines as may be designated by order in council. 1971, c. 79, s. 3 (2).

**Business
assessment**

19.—(1) Every person occupying mineral land for the purpose of any business other than mining is liable to business assessment as provided by section 7.

**Petroleum
mineral
rights**

(2) Where in any deed or conveyance of lands heretofore or hereafter made, the petroleum mineral rights in the lands have been or are reserved to the grantor, such mineral rights shall be assessed at their market value. R.S.O. 1970, c. 32, s. 28 (2, 3).

**Minerals
and surface
rights
becoming
vested in
one owner**

(3) Where any estate in mines, minerals or mining rights has heretofore or may hereafter become severed from the estate in the surface rights of the same lands, whether by means of the original patent or lease from the Crown, or by any act of the patentee or lessee, his heirs, executors, administrators, successors or assigns, such estates after being so severed shall thereafter be and remain for all purposes of taxation and assessment separate estates notwithstanding the circumstances that the titles to such estates may thereafter be or become vested in one owner. R.S.O. 1970, c. 32, s. 28 (7).

**Exemption
of farm
lands from
taxation for
certain
expenditures**

20.—(1) In any municipality where lands held and used as farm lands only and in blocks of not less than five acres by any one person are not benefitted to as great an extent by the expenditure of moneys for and on account of public improvements, of the character hereinafter mentioned, in the municipality as other lands therein generally, the council shall annually before the 1st day of March pass a by-law declaring what part, if any, of such lands are exempt or partly exempt from taxation for the expenditures of the municipality incurred for waterworks, fire protection, garbage collection, sidewalks, pavements or sewers, or the lighting, oiling, tarring, treating for dust or watering of the streets, regard being had in determining such exemption to any advantage, direct or indirect, to such lands arising from such expenditures or any of them.

Notice

(2) The clerk shall forthwith notify by registered mail each person affected by the by-law as to what exemption is provided for his lands by the by-law.

(3) Any person complaining that the by-law does not exempt him or sufficiently exempt him or his lands from taxation may, within fourteen days after the mailing of the notice, notify the clerk of the municipality and the secretary of the Ontario Municipal Board of his intention to appeal against the provisions of the by-law, or any of them, to the Ontario Municipal Board which has power to alter or vary any or all of the provisions of the by-law and to determine the matter of complaint in accordance with the spirit and intent of this section. R.S.O. 1970, c. 32, s. 29 (1-3).

(4) If the council fails to pass the by-law before the 1st day of March, any person affected may, on or before the 21st day of March, notify the clerk of the municipality and the Ontario Municipal Board of his intention to appeal to the Ontario Municipal Board, and, upon such an appeal being taken, the Ontario Municipal Board may make an order declaring what part, if any, of the lands of the person appealing is exempt or partly exempt from taxation, and such order when published in *The Ontario Gazette* shall be deemed to be the by-law of the council as if passed under subsection (1) except that there shall be no appeal therefrom under subsection (3). 1972, c. 125, s. 8.

(5) Nothing in this section shall be deemed to prevent or affect any right of appeal against an assessment. R.S.O. 1970, c. 32, s. 29 (5).

21.—(1) Section 20 applies to a police village so that farm lands situate therein may be exempted or partly exempted from taxation in the same manner, to the same extent, and for the purposes mentioned in that section.

(2) The trustees or board of trustees of a police village have power to and shall pass by-laws as provided for in section 20 and forthwith after passing the by-law shall furnish a certified copy thereof to the clerk of the township or townships in which the police village or any part thereof is situate, and all notices to be given under that section shall be given to the trustees or board of trustees of the police village instead of to the clerk of the municipality. R.S.O. 1970, c. 32, s. 30 (1, 2).

(3) The trustees or board of trustees of a police village shall notify the clerk of the township or townships, in which the police village or any part thereof is situate, of any decision of the Ontario Municipal Board in respect of lands in the police village made under section 20 forthwith after it is received. R.S.O. 1970, c. 32, s. 30 (3); 1972, c. 125, s. 9 (1).

Application
of by-law
by township
council in
striking
rates

(4) The provisions of every by-law of a police village passed under the authority of this section, and of every decision of the Ontario Municipal Board with respect to such police village, shall be made applicable by the council of the township or townships in which the police village or any part thereof is situate in striking the rates to be levied in or for the purposes of the police village. R.S.O. 1970, c. 32, s. 30 (4); 1972, c. 125; s. 9 (2).

Agreement
for fixed
assessment
for golf
course

22.—(1) Any local municipality may enter into an agreement with the owner of a golf course for providing a fixed assessment for the land occupied as a golf course, but not including the part of the land actually occupied by any building or structure or such building or structure, to apply to taxation for general, school and special purposes, but not to apply to taxation for local improvements.

Duties of
municipal
officials:

(2) Where a golf course has a fixed assessment under an agreement under subsection (1),

assessment

(a) the golf course shall be assessed each year as if it did not have a fixed assessment;

taxes

(b) the treasurer shall calculate each year what the taxes would have been on the golf course if it did not have a fixed assessment;

record

(c) the treasurer shall keep a record of the difference between the taxes paid each year and the taxes that would have been paid if the golf course did not have a fixed assessment and shall debit the golf course with this amount each year during the term of the agreement and shall add to such debit on the 1st day of January in each year such interest as may be agreed upon on the aggregate amount of the debit on such date; and

distribution
of taxes

(d) the taxes paid on the fixed assessment shall be distributed among the bodies for which the municipality is required to levy in the proportion that the levy for each body bears to the total levy.

Agreement
to be
registered

(3) Every agreement shall be registered in the proper land registry office in the county in which the golf course or any part thereof is located.

Termination
of agree-
ment, as
to all of
lands

(4) When an agreement is for any reason terminated as to the whole of the lands in respect of which the fixed assessment is given, the owner shall,

- (a) pay to the municipality the amount debited against the golf course, including the amounts of interest debited in accordance with clause (2) (c); or
- (b) require the municipality to purchase the golf course for an amount equal to the fixed assessment.

(5) When an agreement is for any reason terminated ^{as to part of lands} to a part of the land in respect of which the fixed assessment is given, the owner shall,

- (a) pay to the municipality that portion of the amount debited against the golf course, including the amounts of interest debited in accordance with clause (2) (c), that is attributable to the portion of the golf course in respect of which the agreement is terminated; or
- (b) require the municipality to purchase the part of the golf course in respect of which the agreement is terminated for an amount equal to the fixed assessment that is attributable to such part.

(6) Where a golf course has a fixed assessment under an ^{Agreement terminated when land ceases to be used as golf course} agreement under subsection (1), the agreement shall terminate as to the whole or any part of the land in respect of which the fixed assessment is given when the whole or any such part thereof ceases to be occupied for the purposes of a golf course.

(7) Any agreement may be terminated on the 31st day of ^{Termination of agreement} December in any year upon the owner of the golf course giving six months notice of such termination in writing to the municipality.

(8) Any ^{Dispute} dispute between the municipality and the owner of the golf course in relation to an agreement or this section shall be settled by the Ontario Municipal Board, and the decision of the Board is final. R.S.O. 1970, c. 32, s. 31.

23.—(1) The property by subclause 1 (k) (v) declared to be ^{Assessment of lands of water, heat, light, power and transportation companies} “land” that is owned by companies or persons supplying water, heat, light and power to municipalities and the inhabitants thereof, and companies and persons operating transportation systems and companies or persons distributing by pipe line natural gas, manufactured gas or liquefied petroleum gas or any mixture of any of them shall, whether situate or not situate upon a highway, street, road, lane or other public place, when and so long as in

actual use, be assessed at its market value in accordance with section 18.

**Application
of section**

(2) This section does not apply to a pipe line as defined in section 24.

**Assessment
of works
extending
into two
or more
municipalities**

(3) Where the property of any such company or person extends through two or more municipalities, the portion thereof in each municipality shall be separately assessed therein at its value as an integral part of the whole property. R.S.O. 1970, c. 32, s. 32 (1-3).

**Assessment
of struc-
tures, rails,
etc., of
transporta-
tion system**

(4) Notwithstanding any other provisions of this Act, the structures, substructures, superstructures, rails, ties, poles and wires of such a transportation system are liable to assessment and taxation in the same manner and to the same extent as those of a railway are under section 29 and not otherwise. R.S.O. 1970, c. 32, s. 32 (4); 1974, c. 41, s. 9.

**Interpre-
tation**

24.—(1) In this section,

- (a) “gas” means natural gas, manufactured gas or propane or any mixture of any of them;
- (b) “oil” means crude oil or liquid hydrocarbons or any product or by-product thereof;
- (c) “pipe line” means, subject to subsection (3), a pipe line for the transportation or transmission of gas that is designated by the owner as a transmission pipe line and a pipe line for the transportation or transmission of oil, and includes,
 - (i) all valves, couplings, cathodic protection apparatus, protective coatings and casings,
 - (ii) all haulage, labour, engineering and overheads in respect of such pipe line,
 - (iii) any section, part or branch of any pipe line,
 - (iv) any easement or right of way used by a pipe line company, and
 - (v) any franchise or franchise right,

but does not include a pipe line or lines situate

wholly within an oil refinery, oil storage depot, oil bulk plant or oil pipe line terminal;

(d) "pipe line company" means every person, firm partnership, association or corporation owning or operating a pipe line all or any part of which is situate in Ontario. R.S.O. 1970, c. 32, s. 33 (1); 1973, c. 148, s. 1 (1).

(2) On or before the 1st day of October in each year, the pipe line company shall notify the assessment commissioner of each municipality of the age, length and diameter of all its transmission pipe lines located in the municipality as of the 1st day of September of that year. R.S.O. 1970, c. 32, s. 33 (2); 1974, c. 41, s. 10.

(3) All disputes as to whether or not a gas pipe line is a transmission pipe line shall, on the application of any interested party, be decided by the Ontario Energy Board and its decision is final.

(4) Notwithstanding any other provisions of this Act, but subject to subsection (6), a pipe line shall be assessed for taxation purposes at the following rates:

OIL TRANSMISSION PIPE LINE

Size of Pipe		Assessment per Foot of Length
3/4" to 1"	Nominal Inside Diameter	\$ 1.20
1 1/4" to 1 1/2" . . .	" " "	1.45
2" and 2 1/2"	" " "	1.70
3"	" " "	2.20
4" and 4 1/2"	" " "	2.70
5" and 5 5/8"	" " "	3.20
6" and 6 5/8"	" " "	3.70
8"	" " "	5.90
10"	" " "	6.80
12"	" " "	8.55
14"	Outside Diameter	9.20
16"	" "	10.35
18"	" "	11.45
20"	" "	12.45
22"	" "	13.75
24"	" "	14.80
26"	" "	15.70
28"	" "	16.75
30"	" "	17.70
32"	" "	18.65
34"	" "	19.50
36"	" "	20.35
38"	" "	21.35

FIELD AND GATHERING PIPE LINE

Size of Pipe		Assessment per Foot of Length
3/4" to 1"	Nominal Inside Diameter	\$.90
1 1/4" to 1 1/2" . . .	" " "	1.09
2" and 2 1/2"	" " "	1.31
3"	" " "	1.69
4" and 4 1/2"	" " "	2.10
5" and 5 5/8"	" " "	2.47
6" and 6 5/8"	" " "	2.89
8"	" " "	4.65
10"	" " "	5.44
12"	" " "	6.90

GAS TRANSMISSION PIPE LINE

3/4" to 1"	Nominal Inside Diameter	\$ 1.20
1 1/4" to 1 1/2" . . .	" " "	1.45
2" and 2 1/2"	" " "	1.75
3"	" " "	2.25
4" and 4 1/2"	" " "	2.80
5" and 5 5/8"	" " "	3.30
6" and 6 5/8"	" " "	3.85
8"	" " "	6.20
10"	" " "	7.25
12"	" " "	9.20
14"	Outside Diameter	10.00
16"	" "	11.40
18"	" "	12.75
20"	" "	14.00
22"	" "	15.65
24"	" "	17.00
26"	" "	18.25
28"	" "	19.70
30"	" "	21.10
32"	" "	22.50
34"	" "	23.80
36"	" "	25.15
38"	" "	26.70

R.S.O. 1970, c. 32, s. 33 (3, 4).

Adjustment of
assessment

(5) The assessment of pipe lines in each municipality determined under subsection (4) shall be adjusted by the application of the equalization factor in use in the municipality for the year 1978 pursuant to section 55. 1979, c. 88, s. 1.

Deprecia-
tion of
pipe lines

(6) A pipe line shall be depreciated at the rate of 5 per cent of the assessed value of the pipe line every three years from the year of installation, with a maximum depreciation of 55 per cent.

(7) A pipe line removed from one location and reinstalled in another location shall, where depreciation is applicable, continue to be depreciated at the foregoing rates as though remaining in its original location.

Pipe lines
removed
and installed
in another
location

(8) A pipe line that has been abandoned in any year ceases to be liable for assessment effective with the assessment next following the date of abandonment.

Pipe lines
abandoned

(9) Where a pipe line has been constructed and used for the transportation of oil or gas and ceases to be so used by reason of an order or regulation of an authority having jurisdiction in that behalf, other than the taxing authority, and an application to the proper authority for permission to abandon such pipe line has been refused, the assessment of such pipe line shall be reduced by 20 per cent so long as it is not used for the transportation of oil or gas. R.S.O. 1970, c. 32, s. 33 (6-9).

Reduction
of assess-
ment on
pipe line

(10) Where a pipe line is located on, in, under, along or across any highway or any lands, other than lands held in trust for a band or body of Indians, exempt from taxation under this or any special or general Act, the pipe line is nevertheless liable to assessment and taxation in accordance with this section. R.S.O. 1970, c. 32, s. 33 (10); 1973, c. 26, s. 7.

Liability
to taxation
of pipe line
on exempt
property

(11) Notwithstanding the other provisions of this Act or any other special or general Act, a pipe line liable for assessment and taxation under this section is not liable for assessment and taxation in any other manner for municipal purposes, including local improvements, property and business taxes, but all other land and buildings of the pipe line company liable for assessment and taxation under this or any other special or general Act continue to be so liable.

Tax
liability

(12) Where a pipe line extends through two or more municipalities, only the portion or portions thereof in each municipality are liable for assessment and taxation in that municipality.

Assessment
of pipe line
extending
into two or
more muni-
cipalities

(13) Where a pipe line is placed on a boundary between two municipalities or so near thereto as to be in some places on one side and in other places on the other side of the boundary line or on or in a road that lies between two municipalities, although it may deviate so as in some places to be wholly or partly within either of them, such pipe line shall be assessed in each municipality for one-half of the amount assessable against it under this section.

Pipe lines
on municipal
boundaries

(14) The assessment of a pipe line under this section shall be deemed to be real property assessment and the taxes

Real
property
assessment

payable by a pipe line company on the assessment of a pipe line under this section are a lien on all the lands of such company in the municipality.

Review
of rates

(15) The rates set out in subsection (4) shall be reviewed by the Minister in the year 1983 and every third year thereafter, and in any such year the Lieutenant Governor in Council may by regulation amend or re-enact the table of rates set out in subsection (4). R.S.O. 1970, c. 32, s. 33 (11-15).

Re-
enactment
of table
of rates

(16) Notwithstanding any provisions of this section to the contrary, where, as a result of making a proclamation under section 70, an assessment at market value is made of real property in any municipality or in territory without municipal organization comprised in a locality, the Lieutenant Governor in Council may by regulation,

- (a) prescribe rates in lieu of the rates in subsection (4) to be applied for the taxation of pipe lines in such municipality or territory;
- (b) where two or more pipe lines occupy the same right of way, designate the second and subsequent pipe lines and prescribe the percentage of the rates as so prescribed at which the second and subsequent pipe lines are assessable and taxable,

and the rates and percentages of rates as so prescribed shall apply in such municipality and territory in the year in which taxation is first levied on the basis of the new assessment at market value resulting from such a proclamation and in each year thereafter until such rates and percentages of rates are altered in accordance with subsection (17). 1972, c. 1, s. 1; 1973, c. 148, s. 1 (2); 1980, c. 69, s. 2 (1).

Review of
rates under
subs. (16)

(17) Any rates and percentages of rates prescribed under subsection (16) shall be reviewed by the Minister in the year 1980 and in every third year thereafter, and in any such year the Lieutenant Governor in Council may by regulation prescribe different rates and percentages of rates to be applicable for the purposes of this Act. 1980, c. 69, s. 2 (2).

Pipes, poles,
wires, etc.,
on boundary
lines

25. Where any structure, pipe, pole, wire or other property is erected or placed upon, in, over, under or affixed to any highway forming the boundary line between two local municipalities, or so that such structure, pipe, pole, wire or property is in some places on one side and in other places on the other side of the boundary line, or is on a highway forming the boundary line between two local municipalities although it may deviate so as in some places to be wholly or partly within either of them, it shall be assessed in each municipality for one-half of the whole assessable value in

both municipalities taken together. R.S.O. 1970, c. 32, s. 34; 1972, c. 125, s. 10.

26.—(1) In this section,

Inter-
pretation

(a) “commission” means the council of a municipal corporation, or a commission or trustees or other body, operating a public utility for or on behalf of the corporation and includes a municipal parking authority established under any general or special Act;

(b) “public utility” means a public utility as defined in the *Municipal Affairs Act* and includes parking facilities on land owned by a municipal corporation or by a municipal parking authority established under any general or special Act. R.S.O. 1970, c. 32, s. 35 (1); 1972, c. 1, s. 104 (6).

R.S.O. 1980,
c. 303

(2) For the purposes of this section, land and buildings owned by and vested in a municipal corporation and used for the purposes of a public utility shall be deemed to be owned by and vested in the commission operating the public utility. R.S.O. 1970, c. 32, s. 35 (2).

Property
deemed
vested in
commission

(3) Every commission shall pay in each year, to any municipality in which are situated lands or buildings owned by and vested in the commission, the total amount that all rates, except, subject to subsections (4) and (5), rates on business assessment, levied on the assessment for real property that is used as a basis for computing business assessment in that municipality for taxation purposes based on the assessed value of the land according to the value at which lands are assessed in the immediate vicinity and the assessed value of such buildings, would produce. R.S.O. 1970, c. 32, s. 35 (3); 1974, c. 41, s. 11.

Annual
payments
to municip-
alities

(4) The commission shall also pay the amount that the current rates on business assessment on the lands or buildings referred to in subsection (3), not including any lands or buildings referred to in subsection (5), would produce based on the applicable percentage of the assessed value provided for in subsection (3).

Idem

(5) The commission shall also pay the amount that the current rates on business assessment would produce on lands and buildings owned or occupied by the commission for carrying on the business of selling by retail electrical goods, supplies or appliances.

Idem

(6) Notwithstanding section 63 of the *Local Improvement Act*, the commission shall pay local improvement assessments.

Local
improve-
ments
R.S.O. 1980,
c. 250

Credit to
municipal
general fund

(7) The payments received under subsections (3), (4) and (5) shall be credited by the municipality to the general fund of the municipality.

Mode of
assessment
appeals

(8) Subject to subsections (3), (4) and (10), the property on which payment is to be made under subsections (3), (4) and (5) shall be assessed according to this Act, and the provisions of this Act respecting appeals apply.

Valuation to
be included
in equalizing
assessment

(9) The valuation of properties assessed under this section shall be included when equalizing assessment or apportioning levies for any purpose.

Exemptions

(10) In making the assessment referred to in subsection (8), there shall be no assessment of machinery whether fixed or not nor of the foundation on which it rests, works, structures other than buildings referred to in subsection (3) or (5), substructures, superstructures, except where a substructure or superstructure forms an integral part of a building referred to in subsection (3) or (5), rails, ties, poles, towers, lines nor of any of the things excepted from exemption from taxation by paragraph 17 of section 3 nor of other property, works or improvements not referred to in subsection (3) or (5), nor of an easement or the right or use of occupation or other interest in land not owned by the commission.

Application

(11) Nothing in this section exempts from taxation any part of any works, structures, substructures or superstructures when occupied by a tenant or lessee. R.S.O. 1970, c. 32, s. 35 (4-11).

Municipal
telephone
companies

R.S.O. 1980,
c. 302

(12) Telephone companies assessed under this section shall, in addition, be subject to the provisions of section 161 of the *Municipal Act*. 1972, c. 125, s. 11.

Application
of section

(13) This section applies notwithstanding any other provision in this Act or any other general or special Act or any agreement heretofore made, and any agreement heretofore made under which a commission pays taxes, or money in lieu of taxes or for municipal services, is void.

Collection
of payments

(14) The provisions of this Act and the *Municipal Act* with respect to the collection of taxes apply with necessary modifications to the payments required to be made by a commission under this section. R.S.O. 1970, c. 32, s. 35 (13, 14).

Bridges
and tunnels
over inter-
national
boundary
line

27. In the case of any bridge or tunnel liable to assessment that belongs to or is in the possession of any person or corporation, and that crosses a river forming the boundary

between Ontario and any other country or province, the part of such structure within Ontario shall be valued as an integral part of the whole and on the basis of the valuation of the whole, and at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises and subject to similar conditions and burdens, but subject to the provisions and basis of assessment set forth in subsection 23 (1). R.S.O. 1970, c. 32, s. 36.

28. Any bridge or tunnel belonging to or in possession of any person or corporation between two municipalities in Ontario shall be valued as an integral part of the whole and on the basis of valuation of the whole. R.S.O. 1970, c. 32, s. 37. Bridges and tunnels between municipalities

29.—(1) Every railway company shall transmit annually on or before the 1st day of July to the assessment commissioner of every municipality or locality in which any part of the roadway or other real property of the company is situated, a statement showing, Railway companies to furnish statements

(a) the quantity of land occupied by the roadway, and a description sufficient to identify what land is so occupied;

(b) the vacant land owned by the company and not in actual use by the company;

(c) the quantity of land occupied by the railway and being a part of a highway, street, road or other public land, but not being a highway, street or road that is merely crossed by the railway; and

(d) the real property, other than that referred to in clause (a), (b) or (c), in actual use and occupation by the railway. 1974, c. 41, s. 12 (1).

(2) The land and property under subsection (1) shall be assessed as follows: Assessment of railway land

(a) the roadway or right of way at the value at which lands are assessed in the immediate vicinity, but not including the structures, substructures and super-

structures, rails, ties, poles and other property thereon;

- (b) the vacant land, at its value as other vacant lands are assessed under this Act;
- (c) the structures, substructures, superstructures, rails, ties, poles and other property belonging to or used by the company (not including rolling stock and not including tunnels or bridges in, over, under or forming part of any highway) upon, in, over, under or affixed to any highway, street or road (not being a highway, street or road merely crossed by the line of railway) at their actual cash value as they would be appraised upon a sale to another company possessing similar powers, rights and franchises, regard being had to all circumstances adversely affecting the value including the non-user of such property;
- (d) the real property not designated in clauses (a), (b) and (c) in actual use and occupation by the company, at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises. R.S.O. 1970, c. 32, s. 38 (2); 1974, c. 41, s. 12 (2).

Rails, ties,
poles, sub-
structures,
etc., not
assessable

(3) Notwithstanding any other provision in this Act, the structures, substructures, superstructures, rails, ties, poles, wires and other property on railway lands and used exclusively for railway purposes or incidental thereto (except stations, freight sheds, offices, warehouses, elevators, hotels, heating plants, round houses and machine, repair and other shops) shall not be assessed, but heating plants shall be exempt from assessment to the extent that the amount of steam or heat is used in relation to the cleaning or heating of rolling stock.

Notice of
assessment

(4) The assessment commissioner shall deliver at, or transmit by mail to, any station or office of the company a notice, addressed to the company, of the total amount at which he has assessed the land and property of the company in the municipality showing the amount of each description of property mentioned in the above statement of the company, and the statement and notice respectively shall be held to be the assessment return and notice of assessment required by sections 10 and 30.

Exemption
from other
assessments

(5) A railway company assessed under this section is exempt from assessment in any other manner for municipal purposes except for local improvements and except for

business assessment in respect of hotels under section 7 and business assessment upon the portion of a heating plant that is in the proportion that the amount of the heat produced by such plant that is sold for the purposes of a hotel or for a purpose not exclusively a railway purpose or incidental thereto bears to the total heat produced by such plant in any year.. R.S.O. 1970, c. 32, s. 38 (3-5).

30.—(1) The assessment commissioner or an assessor, ^{Notice of assessment} shall, at least fourteen days prior to the completion of the assessment roll, deliver in the manner provided in this section to every person named therein a notice in a form prescribed by the regulations of the sum or sums for which such person has been assessed and such other particulars as are mentioned in the prescribed form, and shall enter in the roll opposite the name of the person the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery. R.S.O. 1970, c. 32, s. 40 (1); 1972, c. 125, s. 12; 1974, c. 41, s. 13.

(2) When the person assessed is resident in the municipality, ^{Delivery of notice, residents} the notice shall be delivered by leaving it at his residence or place of business or by mailing it addressed to him at his residence or place of business.

(3) When the person assessed is not resident in the municipality, ^{non-residents} the notice shall be delivered by mailing it addressed to him at his last known address.

(4) When a person assessed furnishes the assessment commissioner with a notice in writing giving the address to which the notice of assessment may be delivered to him and requesting that the notice be delivered to such address, ^{Notice of address} the notice of assessment shall be so delivered, and such notice stands until revoked in writing.

(5) The assessment commissioner or an assessor shall ^{Information notice} deliver with the notice required by subsection (1), or publish in a newspaper having general circulation in the municipality in which the land assessed is situated, a notice setting forth,

(a) the last day for appealing the assessment;

- (b) the times and places where the assessment roll may be examined and discussed with the assessment commissioner or an assessor;
- (c) any significant and unusual change in the amount of the assessment; and
- (d) any other information which, in the opinion of the assessment commissioner, is desirable,

but any failure to send such notice does not affect the validity of any assessment. R.S.O. 1970, c. 32, s. 40 (2-5).

Correction
of errors, etc.,
in assess-
ment roll

31. Notwithstanding the delivery or transmission of any notice provided for by section 30, the assessment commissioner at any time before the time fixed for the return of the assessment roll may correct any defect, error, omission or misstatement in any assessment and alter the roll accordingly, and he shall do so upon notice being given to him of any defect, error, omission or misstatement, and, upon so correcting or altering any assessment, he shall deliver or transmit to the person assessed an amended notice. R.S.O. 1970, c. 32, s. 41; 1974, c. 41, s. 14.

Assessment
omitted
from
collector's
roll

32.—(1) If any land liable to assessment or any business assessment, has been in whole or in part omitted from the collector's roll for the current year or for any part or all of either or both of the next two preceding years, and no taxes have been levied for the assessment omitted, the assessor shall make any assessment necessary to rectify the omission and the clerk of the municipality upon notification thereof shall enter the assessment on the collector's roll and such taxes as would have been payable if the assessment had not been omitted shall be levied and collected.

Interpre-
tation

(2) For the purposes of this section, "omitted" includes the invalidation or setting aside of an assessment by any court or assessment tribunal on any ground except that the land is not liable to taxation. 1974, c. 41, s. 15, *part*.

Supple-
mentary
assessments
to be added
to collector's
roll

33. If, after notices of assessment have been given under section 30 and before the last day of the taxation year for which taxes are levied on the assessment referred to in the notices,

- (a) an increase in value occurs which results from the erection, alteration, enlargement or improvement of any building, structure, machinery, equipment or fixture or any portion thereof that commences to be used for any purpose;

- (b) land or a portion thereof ceases to be exempt from taxation or to be used for the purpose set forth in subsection 18 (3);
- (c) a person commences to occupy or use land for the purpose of, or in connection with, any business mentioned or described in section 7;
- (d) a pipeline increases in value because it ceases to be entitled to the reduction provided for in subsection 24 (9),

the assessor shall make such further assessment as may be necessary to reflect the change, and the clerk of the municipality upon notification thereof shall enter a supplementary assessment on the collector's roll and the amount of taxes to be levied thereon shall be the amount of taxes that would have been levied for the portion of such taxation year left remaining after the change occurred if the assessment had been made in the usual way. 1974, c. 41, s. 15, *part*.

34.—(1) A person entitled to a notice of assessment under section 31 or assessed under section 32 or 33 shall be notified and be entitled to appeal as if the assessment had been regularly made and the assessment roll was returned fourteen days after the day of mailing of the notice of assessment. Notice and appeal

(2) Where a business assessment is made under section 32 or 33, the real property with respect to which such business assessment is computed is, from the time the land is occupied or used for the purpose of or in connection with any business mentioned in section 7, liable to taxation at the rate levied under clause 7 (3) (b) of the *Ontario Unconditional Grants Act*, and the clerk of the municipality shall amend the collector's roll accordingly. Change in tax rate
R.S.O. 1980, c. 359

(3) When the collector's roll is altered under section 32 or 33 and taxes are levied thereon, Distribution

- (a) the amount thereof that, if the taxes had been levied in the usual way, would have been paid to any body for which the council is required by law to levy rates or raise money shall be set up in the accounts of the municipality as a credit accruing to that body in the same proportion as the levy for that body bears to the total levy.

R.S.O. 1980,
c. 129

- (b) notwithstanding the *Education Act*, the amount credited to a body under clause (a) shall be paid over to such body not later than the 31st day of December in the year in which it was levied and shall be used by such body to reduce the levy for the purposes of such body in the next succeeding year, and, if the amount or any portion thereof is not paid over to such body on or before the 31st day of December in the year in which it was levied, the municipality so in default shall, if demanded by such body, pay interest thereon to such body at the rate of 6 per cent per annum from such date until payment is made;
- (c) the balance remaining after the setting up of all credits as provided in clause (a) shall be taken into the general funds of the municipality;
- (d) notwithstanding clauses (a) and (b), where in a secondary school district a municipality is required under an agreement or an award of a board of arbitrators or the Ontario Municipal Board to pay over to the secondary school board a fixed annual percentage of the costs of the erection or maintenance of a school or schools, it is not necessary for the municipality to pay over an amount to the secondary school board as required by clauses (a) and (b), but the municipality shall set up a credit of the amounts that would but for this clause have been paid over to the board, which credit shall be used to reduce the levy for the board in the following year;
- (e) the treasurer shall deliver to each of the bodies entitled to a credit under clause (a), on or before the 31st day of December in the year in which the taxes were levied, a statement sufficient to enable the body to determine the correctness of the credit. 1974, c. 41, s. 15, *part*.

Time for
yearly
assessment
and return
of roll

35.—(1) Except as provided in section 32 or 33, in every municipality the assessment shall be made annually commencing in the year 1974 and at any time between the 1st day of January and the third Tuesday following the 1st day of December, and the assessment roll of the municipality shall be returned to the clerk not later than the third Tuesday following the 1st day of December in the year in which the assessment is made.

Extension
of time for
return of
roll

(2) Where in any year it appears that the assessment roll of a municipality or the assessment roll of an area within a

municipality will not be or has not been returned to the clerk of the municipality as provided in subsection (1), the Minister may extend the time for the return of the assessment roll for such period as appears necessary.

(3) Where the Minister extends the time for the return of the assessment roll under subsection (2), he shall cause a notice of the extension, specifying the date to which the time has been extended and the final date for commencing an appeal to the Assessment Review Court, to be published in a daily or weekly newspaper that in the opinion of the Minister has such circulation within the municipality as to provide reasonable notice to persons affected thereby. 1974, c. 41, s. 16, *part.*

Notice of extension

(4) As soon as practicable after the return of the assessment roll in a municipality, the Assessment Review Court shall hear and dispose of all appeals of assessments for the year for which the roll is returned, and when the appeals have been disposed of by the Assessment Review Court, the regional registrar of the Assessment Review Court shall certify the assessment roll to be the last revised assessment roll of the municipality for the year for which the assessments thereon are made. 1975 (2nd Sess.), c. 2, s. 1.

Time for disposing of appeals

36.—(1) The yearly assessment roll of a municipality last returned to the clerk, when corrected and revised by the Assessment Review Court and certified by the regional registrar, is for all purposes the last revised assessment roll of the municipality.

Last revised assessment roll

(2) Where in a municipality no appeals are made to the Assessment Review Court and the time for appealing has elapsed, the assessment roll shall be presented by the clerk to the regional registrar and if he is satisfied that there have been no such appeals he shall certify the roll and the roll, as so certified, is for all purposes the last revised assessment roll of the municipality.

Last revised assessment roll where no appeals made

(3) In every municipality the rate of taxation for each year shall be fixed and levied on the assessment taken in the preceding year according to the last revised assessment roll thereof.

Taxation to be levied on last revised assessment roll

(4) Notwithstanding subsection (3), the council of a municipality may fix and levy the rate of taxation on the

Taxation on assessment roll as returned

assessment taken in the preceding year according to the assessment roll as returned.

Rights of
appeal
preserved

(5) Nothing in this section in any way deprives any person of any right of appeal provided for in this Act, which may be exercised and the appeal proceeded with in accordance with this Act, notwithstanding that the assessment roll has been certified by the Assessment Review Court and becomes the last revised assessment roll.

Adjustment
of taxes as
result of
appeal

(6) Where, as the result of an appeal or of an action or other proceeding in any court, any assessment is added, reduced, increased or otherwise altered, the taxes levied and payable with respect to such assessment shall be adjusted accordingly and, if the taxes levied have been paid, any overpayment shall be refunded by the municipality.

Special Act
superseded

(7) Where a special Act conflicts with this section, this section prevails. R.S.O. 1970, c. 32, s. 47.

Assessment
of annexed
areas

37.—(1) Where any land is detached from one municipality and annexed to another municipality after the return of the assessment roll of the latter municipality, the council of the latter municipality shall pass a by-law in the year in which taxation is to be levied on that assessment roll adopting the assessments of the lands annexed, as last revised while they were part of the first-mentioned municipality, as the basis of the assessment of such lands for taxation in that year by the municipality to which the lands are annexed.

Notice of
assessment
and appeals

(2) The clerk of the municipality, forthwith after the passing of the by-law under subsection (1), shall deliver or send by registered mail to every person assessed in respect of the lands annexed a notice setting out the amount of the assessment, and the same rights in respect of appeal apply as if the assessment had been made in the usual way notwithstanding that the person assessed did not appeal, or not notwithstanding the disposition of any appeal taken, as the case may be, in respect of the assessment while the lands were a part of the municipality from which they became detached.

Application
where
annexation
order
provides for
assessment

(3) This section does not apply where an annexation order otherwise provides for the assessment of the lands annexed by such order. R.S.O. 1970, c. 32, s. 48.

38.—(1) Upon completion of the assessment roll, the assessment commissioner shall attach thereto his affidavit or solemn affirmation in Form 1 attesting to his compliance with this Act in the preparation of the assessment roll. Making affidavit

(2) The assessment commissioner shall on or before the day fixed for the return of the assessment roll deliver it to the clerk of the municipality completed, with the affidavit or affirmation attached, and the clerk shall immediately upon receipt of the roll file it in his office and it shall be open to inspection during office hours. Roll to be delivered to clerk

(3) The omission to attach to the assessment roll the affidavit or affirmation required by subsection (1) does not invalidate the roll. R.S.O. 1970, c. 32, s. 49. Omission to attach affidavit

39.—(1) Any person complaining of an error or omission in regard to himself, as having been wrongly inserted in or omitted from the roll or as having been assessed too low or too high by the assessor in the roll, may personally or by his agent give notice in writing to the regional registrar of the Assessment Review Court that he considers himself aggrieved for any or all of such causes, and shall give a name and address where notices can be served by the regional registrar as provided by subsection (4). 1971, c. 79, s. 10, *part*; 1974, c. 41, s. 17 (1). Notice of complaint, by person aggrieved

(2) Any person including a municipality or a school board may, within the time limited by subsection (3), give notice in writing, by other person

(a) to the regional registrar of the Assessment Review Court; and

(b) to any other person whose assessment is complained of,

complaining that any other person has been assessed too low or too high or has been wrongly inserted or omitted from the roll and shall give a name and address where notices can be served on him and on any such other person by the regional registrar as provided by subsection (4), and the matter shall be decided in the same manner as complaints by a person assessed with regard to his own assessment. 1971, c. 79, s. 10, *part*.

Time for
giving
notice

(3) A notice of complaint,

- (a) to the regional registrar under subsection (1) or (2), shall be mailed to him by ordinary mail; and
- (b) to any other person whose assessment is complained of, shall be mailed to him by registered mail,

within twenty-one days after the day upon which the roll is required by law to be returned, or within twenty-one days after the return of the roll in case the roll is not returned within the time fixed for that purpose, and the regional registrar shall immediately transmit a copy of all notices received by him to the assessment commissioner. 1971, c. 79, s. 10, *part*; 1974, c. 41, s. 17 (2).

Notice of
hearing

(4) The regional registrar shall give to the assessment commissioner and the clerk of the municipality and to all persons complaining and all persons whose assessment is complained of notice of any hearing by the Assessment Review Court at least fourteen days before the date fixed for the hearing in the following form:

Take notice that the Assessment Review Court will sit at
.....on the.....day of.....
in the matter of a complaint.
The complaint has been made by.....
and states that.....

(Signed)

Regional Registrar.

1971, c. 79, s. 10, *part*.

Service of
notice

(5) The regional registrar of the Assessment Review Court shall cause any notice under this section to be left at the person's residence or place of business or to be sent by mail addressed thereto.

Preliminary
explanation

(6) Where value is a ground of a complaint that is proceeded with, at the commencement of the hearing of the complaint by the court, the assessor shall explain the manner in which the assessment has been arrived at and the complainant shall explain the nature of his complaint.

(7) After hearing the assessor and the complainant where <sup>Determina-
tion by court</sup> required and any evidence adduced, the court shall determine the matter and in all complaints involving value shall determine the amount of the assessment.

(8) Where the court is requested during the hearing <sup>Written
reasons</sup> by a party to the proceedings to deliver reasons for its decision, the court shall give written reasons for its decision.

(9) Where at any time during the hearing by the <sup>Adding
party</sup> court it appears that any other person should be a party to the hearing, the court shall adjourn in order to give such person notice of the hearing.

(10) If any party fails to appear, either in person or <sup>When to
proceed
ex parte</sup> by an agent, the court may proceed *ex parte*.

(11) Where it appears that there are palpable errors <sup>Correction
of errors</sup> in the roll of any municipality that need correction, the court may at any time during its sitting correct the roll if no alteration of assessed values is involved, and, if any alteration of assessed value is necessary, the court may extend the time for making complaints for ten days from a day named by the court and may then meet and determine the additional matter complained of, and the assessor may be or may be directed by the court to be the complainant for such purpose.

(12) The decision of the Assessment Review Court shall <sup>Alteration
of roll by
clerk</sup> be forwarded by the regional registrar to the clerk of each municipality and the clerk of the municipality shall forthwith,

(a) alter the assessment roll in accordance with the decisions of the court and shall write his name or initials against every alteration, and shall complete the roll by totalling the amounts of the assessments therein and inserting such total; or

(b) where data processing equipment is used, may, as an alternative to complying with clause (a), forthwith cause to be prepared a new assessment roll which shall include all changes made by the court, and shall initial each entry in which a change has been made by the court and shall complete the roll by totalling the amounts of the assessments therein and inserting such total. R.S.O. 1970, c. 32, s. 52 (6-13).

Notice of
decision

(13) When the Assessment Review Court has heard and decided a complaint, the regional registrar shall forthwith after the receipt of the record of the decision from the clerk of the court cause notice thereof to be given,

(a) where the complaint was as to the amount of the assessment, by registered mail; and

(b) in the case of all other complaints, by ordinary mail,

to the persons to whom notice of the hearing of such complaint was given, and such notice shall state thereon that such decision may be appealed to the county judge within twenty-one days of the mailing of the notice and shall also contain a list of the persons to whom notice was given under subsection (4). R.S.O. 1970, c. 32, s. 52 (14); 1974, c. 41, s. 17 (4).

Notice where
assessment
\$50,000 or
more

(14) When the Assessment Review Court has heard and decided a complaint and the assessment is in an amount of \$50,000 or more or has been increased by the Assessment Review Court to an amount of \$50,000 or more, the notice under subsection (13) shall also state thereon that, if no appeal is taken to the county judge, such decision may be appealed to the Ontario Municipal Board within twenty-one days of the mailing of such notice. R.S.O. 1970, c. 32, s. 52 (15).

Roll to be
binding not-
withstanding
errors in it
or in notice
sent to
persons
assessed

40. The roll as finally revised by the Assessment Review Court and certified by the regional registrar shall, subject to subsections 36 (5) and (6), be valid and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 30 or the omission to deliver or transmit such notice, provided that the provisions of this section in so far as they relate to the omission to deliver or transmit such notice do not apply to any person who has given the assessment commissioner the notice provided for in subsection 30 (4). R.S.O. 1970, c. 32, s. 53.

Copy of
roll duly
certified
to be
evidence

41. A copy of any assessment roll, or portion of any assessment roll, written or printed, and certified to be a true copy by the clerk of the municipality, shall be received as *prima facie* evidence in any court without proof of the signature or the production of the original assessment roll of which such certified copy purports to be a copy, or a part thereof. R.S.O. 1970, c. 32, s. 54.

42.—(1) An appeal to the county judge lies, at the instance of the municipal corporation or a school board, or at the instance of the assessment commissioner, or at the instance of any person assessed or of any municipal elector of the municipality, not only against a decision of the Assessment Review Court on an appeal to that court, but also against any omission, neglect or refusal of that court to hear or decide an appeal. R.S.O. 1970, c. 32, s. 55 (1). Appeal to county judge

(2) A notice of appeal to the county judge shall be sent by registered mail, within twenty-one days of the mailing of the notice under subsection 39 (13), by the party appealing to the regional registrar who shall forthwith mail a copy of such notice to the persons to whom notice was given under such subsection (13). 1974, c. 41, s. 18 (1). Notice of appeal

(3) The regional registrar shall, immediately after the time limited for filing appeals, forward a list thereof to the judge who shall then notify the regional registrar of the day he appoints for the hearing thereof and shall, if in his opinion the appeals or any of them appear to involve the calling or examination of witnesses, fix the place for holding such court within the municipality where the assessment roll is in question, or at the place nearest thereto where the sittings of the small claims court within his jurisdiction are held. Day and place for hearing

(4) The regional registrar shall thereupon give notice to all the appellants and all the persons appealed against in the same manner as is provided for giving notice on a complaint under section 39, but in the event of failure by the regional registrar to have the required service of the notices in any appeal made, or to have the service made in proper time, the judge may direct service to be made for some subsequent day upon which he may sit. Regional registrar to notify parties

(5) The regional registrar shall cause a notice to be posted up in a conspicuous place in the office of the clerk of the municipality, or the place where the council of the municipality holds its sittings, containing the names of all the appellants and persons appealed against, with a brief statement of the ground or cause of appeal, together with the date at which the court will be held to hear appeals. R.S.O. 1970, c. 32, s. 55 (3-5). List of appellants, etc., to be posted up by regional registrar

(6) The clerk of the Assessment Review Court is the clerk of the court, and he shall keep a record of the decision of the judge upon each appeal, which shall be certified by the judge and when so certified shall be forwarded to the regional registrar. R.S.O. 1970, c. 32, s. 55 (6); 1973, c. 26, s. 8. Clerk of court

Hearing of appeals (7) At the court so held, the judge shall hear the appeals and may adjourn the hearing from time to time and defer judgment thereon at his pleasure but so that all appeals are heard and disposed of as soon as practicable. 1974, c. 41, s. 18 (2), *part*.

Subpoena (8) A subpoena to compel the attendance of any witness required before the county judge upon any appeal under this Act may be issued by the clerk of the county court of the county in which is situated the municipality whose assessment roll is in question, and the subpoena shall be tested as are other subpoenas issued out of the county court of the county in actions therein and may be entitled as is provided in section 45. R.S.O. 1970, c. 32, s. 55 (10).

Assessment roll to be produced to the court 43. At the court to be held by the county judge to hear the appeals hereinbefore provided for, the person having charge of the assessment roll certified by the regional registrar shall appear and produce such roll and all papers and writings in his custody connected with the matter of the appeal. R.S.O. 1970, c. 32, s. 56.

Powers of judge sitting in appeal from Assessment Review Court 44.—(1) In all proceedings before the county judge under or for the purposes of this Act, the judge possesses all such powers for compelling the attendance of and for the examination on oath of all parties, whether claiming or objecting or objected to, and of all other persons, and for the production of books, papers, rolls and documents, and for the enforcement of his orders, decisions and judgments, as belong to or might be exercised by him in the county court.

Appeal to county judge where question of fact involved (2) The hearing of the appeal by the county judge shall, where questions of fact are involved, be in the nature of a new trial, and either party may adduce further evidence in addition to that heard before the Assessment Review Court, subject to any order as to costs or adjournment that the judge may consider just. R.S.O. 1970, c. 32, s. 57.

Style of proceedings 45. All process or other proceedings by way of appeal may be entitled as follows:

In the Matter of Appeal from the Assessment Review Court in respect of the.....of.....

....., Appellant,

and

....., Respondent,

and they need not be otherwise entitled. R.S.O. 1970, c. 32, s. 58.

46.—(1) The decision of the judge shall be forwarded by the regional registrar to the clerk of the municipality who shall forthwith alter the assessment roll in accordance with the decisions of the judge, and shall write his name or initials against every alteration. Alteration of roll by clerk

(2) When the judge has heard and decided an appeal, Notice of decision the regional registrar shall, forthwith after receipt of the record of the decision from the clerk of the court, cause notice of the decision in such appeal to be given by registered mail to the persons to whom notice of the hearing was given and such notice shall state thereon that such decision may be appealed to the Ontario Municipal Board within twenty-one days of the mailing of such notice. R.S.O. 1970, c. 32, s. 62.

47.—(1) The municipal corporation, a school board, the assessment commissioner, any person assessed and any person who has filed a complaint under subsection 39 (2) may appeal from the decision of the county judge to the Ontario Municipal Board. Appeals to O.M.B. R.S.O. 1970, c. 32, s. 63 (1).

(2) An appeal also lies to the Ontario Municipal Board from a decision of the county judge under section 32 or 33. Appeal under ss. 32, 33 1972, c. 125, s. 17; 1974, c. 41, s. 19 (1).

(3) Where an assessment is in an amount of \$50,000 or more or has been increased by the Assessment Review Court to an amount of \$50,000 or more and where no appeal is taken to the county judge, an appeal also lies to the Ontario Municipal Board from a decision of the Assessment Review Court in the same manner as an appeal under subsection (1) or (2). Appeals to O.M.B. R.S.O. 1970, c. 32, s. 63 (3).

(4) Except as provided in subsections (5) and (7), sections 42 to 45 and section 48 apply to appeals taken under subsection (1) or (2), and on such appeals the Ontario Municipal Board has the powers and duties of a county judge under such sections. Provisions applicable to appeals, powers of O.M.B. R.S.O. 1970, c. 32, s. 63 (4); 1974, c. 41, s. 19 (2).

(5) A notice of appeal to the Ontario Municipal Board under subsection (1) or (2) shall, within twenty-one days after notice of the decision appealed from has been given under subsection 46 (2), be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the judge was given. Notice of appeal

Notice of
appeal
under
subs. (3)

(6) A notice of appeal to the Ontario Municipal Board under subsection (3) shall, within twenty-one days after notice of the decision appealed from has been given under subsection 39 (13), be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the Assessment Review Court was given.

Notice of
hearing

(7) Upon receipt of a notice of appeal under this section, the secretary of the Ontario Municipal Board shall arrange a time and place for hearing the appeal and shall send notice thereof by registered mail to all parties concerned in the appeal at least fourteen days before the hearing.

Appeal from
O.M.B. to
Divisional
Court in
certain
matters

(8) An appeal lies from the decision of the Ontario Municipal Board under this section to the Divisional Court upon all questions of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Board.

Procedure
on appeals

(9) The practice and procedure on the appeal to the Divisional Court shall be the same with necessary modifications, subject to any rule of the court or regulation of the Ontario Municipal Board, as upon an appeal from a county court to the Court of Appeal.

Alteration
in roll as
result of
appeal from
O.M.B.

(10) If, by the decision of the Ontario Municipal Board or by the judgment of the Divisional Court, it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality concerned shall alter the assessment roll to give effect to the decision or judgment and shall write his name or initials against every alteration. R.S.O. 1970, c. 32, s. 63 (5-10).

Assessment
may be
open upon
appeal

48.—(1) Upon an appeal on any ground against an assessment, the Assessment Review Court, county judge or Ontario Municipal Board hearing an appeal under section 43, or the Divisional Court, as the case may be, may reopen the whole question of the assessment so that omissions from, or errors in the assessment roll may be corrected, and the amount for which the assessment should be made, and the person or persons who should be assessed therefor may be placed upon the roll, and if necessary the roll of the municipality, even if returned as finally revised, may be opened so as to make it correct in accordance with the findings made on appeal. R.S.O. 1970, c. 32, s. 64 (1).

(2) In determining the value at which any land shall be assessed, reference may be had to the value at which similar lands in the vicinity are assessed. R.S.O. 1970, c. 32, s. 64 (2); 1974, c. 41, s. 20.

Reference
to similar
lands in
vicinity

49.—(1) Upon a complaint or appeal with respect to an assessment, the Assessment Review Court, county judge or Ontario Municipal Board may review the assessment and, for the purpose of such review, has all the powers and functions of the assessor in making an assessment, determination or decision under this Act, and any such assessment, determination or decision made on review by the Assessment Review Court, county judge or Ontario Municipal Board shall, except as provided in subsection (2), be deemed to be an assessment, determination or decision of the assessor and has the same force and effect.

Powers and
functions of
Assessment
Review
Court,
county
judge,
O.M.B.

(2) A decision of the Assessment Review Court, county judge or Ontario Municipal Board with regard to persons alleged to be wrongfully placed upon or omitted from the assessment roll or assessed at too high or too low a sum is final and binding unless appealed in accordance with the provisions of this Act.

Decision
re quantum,
etc., final

(3) For greater certainty, it is hereby declared that the provisions of sections 39, 42 and 47 respecting appeals are intended to establish machinery for the review of an assessment for the purpose of ensuring the administrative integrity of the assessment roll, and, except as provided in subsection (2), such provisions shall not be deemed to affect the right of any person to apply to a superior, county or district court for a judicial determination of any question relating to an assessment. R.S.O. 1970, c. 32, s. 65.

Purpose of
provisions
re appeals

50.—(1) The municipal corporation, assessment commissioner or any person assessed may apply by originating notice to the Supreme Court or to the county court of the county in which the assessment is made for the determination of any question relating to the assessment, except a question as to persons alleged to be wrongfully placed upon or omitted from the assessment roll or assessed at too high or too low a sum.

Application
to court by
originating
notice

(2) The persons to be served with notice under this section shall be the persons assessed in respect of the property relating to the assessment, the assessment commissioner and the clerk of the municipality affected by the assessment.

Service of
notice

Time for notice

(3) No originating notice shall be commenced except within the times for commencing an action or other proceeding set forth in section 51.

Appeal to Divisional Court

(4) An appeal lies to the Divisional Court from the judgment of the Supreme Court or from the judgment of the county court.

Final revision of roll not to be delayed, alteration of roll on Divisional Court judgment

(5) The appeal from any judgment made by the Supreme Court or by a county court on an originating notice given under this section or the hearing or argument or other proceedings thereon shall not delay the final revision of the assessment roll, but, if by the judgment of the Divisional Court it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality shall cause the proper entries to be made in the assessment roll to give effect to the judgment on the originating notice or on appeal therefrom.

Judgment of court binding on Assessment Review Court, etc.

(6) Notwithstanding that a question of the assessment of any person is pending before the Assessment Review Court, a judge of the county court or the Ontario Municipal Board, the judgment of the Supreme Court, the county court or the Divisional Court shall be given effect to and is binding upon the Assessment Review Court, the judge of the county court and the Ontario Municipal Board. R.S.O. 1970, c. 32, s. 66.

Limitation of actions in court

51. No action or other proceeding, except an action or other proceeding brought by or on behalf of a municipality for the collection of arrears of taxes, shall be brought in court with respect to an assessment or taxes based thereon,

- (a) except within sixty days after the day upon which the assessment roll is required by law to be returned, or within sixty days after the return of the roll, in case the roll is not returned within the time fixed for that purpose;
- (b) where a complaint with respect to the assessment is made to the Assessment Review Court, except within the time limited for appealing from the decision of the Assessment Review Court to the county court judge;
- (c) where an appeal is made from the decision of the Assessment Review Court to the county court judge, except within the time limited for appealing from

the decision of the county court judge to the Ontario Municipal Board; and

- (d) where an appeal is made from the decision of the county court judge to the Ontario Municipal Board, except within fifteen days after the date of the decision of the Ontario Municipal Board,

provided, where an appeal is made to the Divisional Court, no action or other proceeding shall be brought in any other court with respect to the assessment. R.S.O. 1970, c. 32, s. 67.

52. Where any part of an assessment is declared invalid or in error by the Supreme Court or a county court, the whole assessment is not thereby invalidated and the court may direct that the assessment roll be altered in accordance with its judgment and the clerk of the municipality concerned shall so alter the roll and shall write his name or initials against every alteration. R.S.O. 1970, c. 32, s. 68.

Alteration
of roll as
result of
judgment

53. No matter that could have been raised by way of complaint to the Assessment Review Court or in an action or other proceeding with respect to an assessment in a court within the times limited for bringing such complaint, action or other proceeding under this Act shall be raised by way of defence in any action or other proceeding brought by or on behalf of a municipality. R.S.O. 1970, c. 32, s. 69.

Defence
limited in
actions to
collect
taxes, etc.

54. Where the assessment of any real property is altered on an appeal or in an action, any business assessment based on the assessed value of such real property shall be altered in the assessment roll by the clerk of the municipality to conform with the altered real property assessment. R.S.O. 1970, c. 32, s. 70; 1974, c. 41, s. 21.

Revision of
assessment
roll on
alteration
of real
property
assessment

55.—(1) The Ministry shall examine the amounts of the assessments of rateable property in each municipality and locality on the last returned assessment roll of each municipality and locality and determine as nearly as may be what the total of the amounts of the assessment of such rateable property should be so that costs may be apportioned and grants provided on a basis which is just and equitable as between municipalities and localities. R.S.O. 1970, c. 32, s. 71 (1); 1972, c. 1, s. 1; 1980, c. 69, s. 3.

Equalized
assessment
determi-
nation

(2) The amount so determined under subsection (1) is the equalized assessment of each municipality and locality and the equalization factor of a municipality or locality is the percentage that the total of the amounts of the assessments of rateable property of a municipality or locality is of the equalized assessment of the municipality or

Equalized
assessment
and
equalization
factor

locality, but neither the equalized assessment nor equalization factor of a municipality or locality shall be taken into account in the assessment of any land except as provided in this or any other Act.

Publication (3) The equalized assessment and equalization factor of each municipality and locality shall be published in *The Ontario Gazette* in each year not later than the 15th day of July. R.S.O. 1970, c. 32, s. 71 (2, 3).

Review (4) On or before the 1st day of November in the year of publication under subsection (3), a municipality or locality may apply to the Ontario Municipal Board for a review of its equalized assessment and equalization factor and the Ministry may apply for a review of the equalized assessment and equalization factor of any municipality or locality and the applicant shall give notice in writing by registered mail to the secretary of the Board. R.S.O. 1970, c. 32, s. 71 (4); 1972, c. 1, s. 1.

Hearing (5) Upon receipt of a notice of application for review under this section, the secretary of the Ontario Municipal Board shall arrange a time and place for hearing the application and shall send notice thereof by registered mail to the Ministry and to the clerk of the municipality or the secretary of each school board in the locality concerned at least fourteen days before the hearing. R.S.O. 1970, c. 32, s. 71 (5); 1972, c. 1, s. 1.

Powers of O.M.B. (6) If the equalized assessment and equalization factor under review are not just and equitable, the Ontario Municipal Board, upon the hearing of the application, shall determine a just and equitable equalized assessment and equalization factor.

Appeal (7) Subsections 47 (8) and (9) apply with necessary modifications to an application under this section.

Effect of appeal (8) The decision of the Ontario Municipal Board or the judgment of the Divisional Court on an application under this section does not affect the equalized assessment and equalization factor of a municipality or locality, as determined under subsection (1) or (2), for the purposes of any provision of any Act where equalized assessments or equalization factors are used in any determination and an appeal therefrom or a review thereof is provided. R.S.O. 1970, c. 32, s. 71 (6-8).

56. Where at any time the boundaries of a municipality or locality are altered or a new municipality is erected, the Ontario Municipal Board shall adjust the equalized assessment determined under section 55 of the municipalities affected. R.S.O. 1970, c. 32, s. 74. Adjustment
of equalized
assessment

57.—(1) Every assessment commissioner or assessor or any person in the employ of a municipality who in the course of his duties acquires or has access to information furnished by any person under section 9 or 10 that relates in any way to the determination of the value of any real property or the amount of assessment thereof or to the determination of the amount of any business assessment, and who wilfully discloses or permits to be disclosed any such information not required to be entered on the assessment roll to any other person not likewise entitled in the course of his duties to acquire or have access to the information, is guilty of an offence and on conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both. Disclosure of
information

(2) This section does not prevent disclosure of such information by any person when being examined as a witness in an assessment appeal or in an action or other proceeding in a court or in an arbitration. R.S.O. 1970, c. 32, s. 78. Exception

58. In addition to the penalties and punishments provided for by this Act for a contravention of the provisions thereof, the person guilty of such contravention is liable to every person who is thereby injured for the damages sustained by such person by reason of such contravention. R.S.O. 1970, c. 32, s. 79. Right of
action for
damages
against
officer

59. This Act does not affect the terms of any agreement made with a municipal corporation, or any by-law heretofore or hereafter passed by a municipal council under any other Act for fixing the assessment of any property, or for commutating or otherwise relating to municipal taxation, but whenever in any Act of the Legislature or by any proclamation of the Lieutenant Governor in Council or by any valid by-law of a municipality heretofore passed or by any valid agreement heretofore entered into the assessment of the real and personal property of any person in a municipality is fixed at a certain amount for a period of years, unexpired at the time of the coming into force of this Act, or the taxes payable annually by any person in respect of the real and personal property are fixed at a stated amount during any such period, or the real and personal property of any person or any part thereof is exempt from municipal taxation in whole or in part for any such period, such fixed By-laws and
agreements
fixing
assessment
or granting
exemption
from
taxation not
affected

assessment or commutation of taxes or exemption shall be deemed to include any business assessment or other assessment and any taxes thereon in respect of the property or business mentioned in such Act, proclamation, by-law or agreement to which such person or the property of such person would otherwise be liable under this Act. R.S.O. 1970, c. 32, s. 80.

Computation
of time for
proceedings
where time
limited
expires on
Saturday

60. Where the municipal offices in a municipality are closed on Saturday and the time limited for any proceeding or for the doing of any things in such municipal offices under this Act expires or falls upon a Saturday, the time so limited shall extend to and the thing may be done on the day next following that is not a holiday. R.S.O. 1970, c. 32, s. 81.

References
to court of
revision in
other Acts
R.S.O. 1980,
cc. 250, 126

61.—(1) Where in any general or special Act, except the *Local Improvement Act* and the *Drainage Act*, reference is made to a court of revision, such reference shall be deemed to be a reference to the Assessment Review Court established under this Act.

Provisions
authorizing
courts of
revision in
other Acts
repealed

(2) Notwithstanding any general or special Act, any provision in any Act, except the *Local Improvement Act* and the *Drainage Act*, as to the constitution of a court of revision is repealed. R.S.O. 1970, c. 32, s. 83.

Assessment
roll for
years
1970-74

62. Subject to the alterations, amendments and corrections authorized by this Act, for the purposes of any general or special Act, the assessment roll of every municipality prepared for the year 1970 for taxation in 1971 shall be the assessment roll of the municipality for taxation in the years 1971 to and including 1974 and the assessments of all real property as set forth on the 1970 assessment roll shall be the assessments of the real property and the assessment commissioner of a municipality shall not cause to be prepared a new assessment roll for the municipality until the year 1974 for taxation in 1975. 1971, c. 79, s. 13, *part*; 1974, c. 41, s. 24.

Roll to be
returned
in 1974 and
following
years

63.—(1) Subject to the other provisions of this Act and to the alterations, corrections, additions and amendments authorized by this Act, and for the purpose of any special or general Act,

- (a) the assessment roll of a municipality to be returned in the year 1974 shall be the assessment of all real property as set forth in the assessment roll returned for the year 1970 for taxation in the year 1971 as

amended, added to or otherwise altered up to the third Tuesday following the 1st day of December, 1974;

- (b) the assessment roll of a municipality to be returned in the year 1975 shall be the assessment of all real property as set forth in the assessment roll returned for the year 1974 for taxation in the year 1975 as amended, added to or otherwise altered up to the third Tuesday following the 1st day of December, 1975;
- (c) the assessment roll of a municipality to be returned in the year 1976 shall be the assessment of all real property as set forth in the assessment roll returned for the year 1975 for taxation in the year 1976 as amended, added to or otherwise altered up to the third Tuesday following the 1st day of December, 1976;
- (d) subject to subsection (2), the assessment roll of a municipality to be returned in the year 1977 shall be the assessment of all real property as set forth in the assessment roll returned for the year 1976 for taxation in the year 1977 as amended, added to or otherwise altered up to the third Tuesday following the 1st day of December, 1977;
- (e) subject to subsection (2), the assessment roll of a municipality to be returned in the year 1978 shall be the assessment of all real property as set forth in the assessment roll returned for the year 1977 for taxation in the year 1978 as amended, added to or otherwise altered up to the third Tuesday following the 1st day of December, 1978;
- (f) subject to subsection (2), the assessment roll of a municipality to be returned in the year 1979 shall be the assessment of all real property as set forth in the assessment roll returned for the year 1978 for taxation in the year 1979 as amended, added to or otherwise altered up to the date when the assessment roll for taxation in the year 1980 is returned; and
- (g) subject to subsection (2), the assessment roll of a municipality to be returned in the year 1980 shall be the assessment of all real property as set forth in the assessment roll returned for the year 1979 for taxation in the year 1980 as amended, added to or otherwise altered up to the date when the assessment roll for taxation in the year 1981 is returned,

provided that, where the assessor is of the opinion that an assessment to be shown on the assessment roll to be returned for the years 1974 to and including 1980 is inequitable with respect to the assessment of similar real property in the vicinity, the assessor may alter the value of the assessment to the extent necessary to make the assessment equitable with the assessment of such similar real property. 1976, c. 65, s. 1; 1977, c. 56, s. 1 (*a, b*); 1978, c. 73, s. 1; 1979, c. 88, s. 2 (1); 1980, c. 69, s. 4.

Increases in
value to be
added to
assessment
roll

(2) Where the erection, alteration, enlargement or improvement of any building, structure, machinery, equipment or fixture or any portion thereof increases the value of any real property in a municipality or locality by at least \$2,500, and where such increase in value has not been, or is not liable to be, assessed pursuant to section 33, such increase in value shall be assessed and included in the assessment roll to be returned in the municipality or locality next after such increase comes to the attention of, and the amount thereof has been determined by, the Assessment Commissioner. 1977, c. 56, s. 1 (*d*).

Equalization of
assessment
within a
municipality

(3) Where the Minister considers that, within any class or classes of real property in a municipality, any parcel or parcels of real property are assessed inequitably with respect to the assessment of any other parcel or parcels of real property of that class, he may, if so requested by a resolution of the council of such municipality, direct that such changes be made in the assessment to be contained in the assessment roll next to be returned in that municipality as will, in his opinion, eliminate or reduce inequalities in the assessment of any class or classes of real property, and the Minister may, for that purpose, make regulations,

- (a) prescribing standards and procedures to be used for the purpose of equalizing and making equitable the assessments of all real property belonging to the same class in the municipality;
- (b) prescribing the classes of real property into which the real property in the municipality shall be divided for the purpose of this subsection;
- (c) providing that any equalization of assessment pursuant to clause (*a*) shall not alter, as between classes of real property in the municipality, the relative level of assessment at market value previously existing between or among such classes, or providing that the equalization shall alter such levels of assessment at market value no more than is reasonably necessary to provide equitability of assessment within each class; or

- (d) providing that an equalization pursuant to clause (a) shall not, except so far as is necessary to give effect to section 33, section 64 or subsection (2) of this section, alter the proportion that the municipal tax attributable to a class of real property for the year in which the equalization is directed to be made is of the total municipal tax for that year. 1979, c. 88, s. 2 (2).

64. No amendment shall be made to the assessment or collector's roll pursuant to clause 33 (a) until the cumulative value of the increase since the 23rd day of July, 1971, is at least in the sum of \$2,500 at market value or, if the assessment in the vicinity is at less than market value, at an equivalent rate. 1974, c. 41, s. 26.

No amendment
to roll until
increase at
least \$2,500

65.—(1) The Assessment Review Court, county judge, Ontario Municipal Board or any court, in determining the value at which any real property shall be assessed in any complaint, appeal, proceeding or action, shall have reference to the value at which similar real property in the vicinity is assessed, and the amount of any assessment of real property shall not be altered unless the Assessment Review Court, judge, Board or court is satisfied that the assessment is inequitable with respect to the assessment of similar real property in the vicinity, and in that event the assessment of the real property shall not be altered to any greater extent than is necessary to make the assessment equitable with the assessment of such similar real property. 1971, c. 79, s. 13, *part*.

Powers
on appeal

(2) For the purposes of subsection (1) and of section 63, where a residential assessment is made with respect to a unit, as defined in the *Condominium Act*, a proposed unit, as defined in that Act, or a unit or suite in the building of a co-operative housing corporation, the value at which such unit, proposed unit or suite shall be assessed shall be based on the same proportion of the market value thereof as that at which owner-occupied single-family residences in the vicinity are assessed. 1975 (2nd Sess.), c. 2, s. 2.

Con-
dominium
and co-
operative
housing
R.S.O. 1980,
c. 84

66. Notwithstanding section 51, a proceeding or action may be brought in a court pursuant to section 50 or 51 at any time but the court may only alter an assessment to affect taxes fixed, levied and payable with respect to such assessment in the year in which the action or proceeding is commenced and any subsequent year. 1971, c. 79, s. 13, *part*.

Time for
action or
proceeding

67. No assessment taken in any municipality under subsection 35 (1) or (2) in the year 1971 shall be used for purposes of taxation and no appeal, complaint, action or proceeding shall lie, be brought, maintained or continued with respect to any such assessment. 1971, c. 79, s. 13, *part*.

Assessments
generally
made in 1971
inoperative

Application **68.** Section 65 ceases to be in force on the 22nd day of December, 1981, but shall continue in force for the purpose of any pending complaint, appeal, proceeding or action that will affect taxes for the years 1971 to and including 1981. 1980, c. 69, s. 5.

Application **69.** Subject to section 70, subsection 24 (6) is not in force and remains inoperative until the 1st day of January, 1981. 1980, c. 69, s. 6.

Proclaiming
suspension
of ss. 62-67 **70.—(1)** Notwithstanding any other provision of this Act, the Lieutenant Governor by proclamation may provide that, on a day named in the proclamation, the whole or any part of the provisions of sections 62 to 67 shall cease to be in force in any municipality or territory without municipal organization comprised in a locality named or described in the proclamation, and upon the making of such a proclamation the provisions of this Act specified in the proclamation cease to be in force in the municipality or territory without municipal organization comprised in a locality named or described as of the date named in the proclamation, but such a proclamation shall not extend the application of any provision therein mentioned beyond the time that the provision would otherwise cease to be in force as set out in section 68. 1972, c. 161, s. 2, *part*; 1977, c. 56, s. 4 (1).

Proclaiming
certain
provisions
in force (2) The Lieutenant Governor by proclamation may name a day upon which the provisions of this Act referred to in section 69 shall cease to be inoperative and shall come into force in any municipality or territory without municipal organization comprised in a locality named or described in the proclamation, and upon the making of the proclamation such provisions shall cease to be inoperative and shall come into force in the named or described municipality or territory without municipal organization comprised in a locality upon the day named in the proclamation. 1972, c. 161, s. 2, *part*; 1975 (2nd Sess.), c. 2, s. 3 (1); 1979, c. 88, s. 5; 1980, c. 69, s. 7.

Assessment
roll to be
returned (3) In any proclamation made under this section, the Lieutenant Governor may also name a day, not less than one month after the date in the proclamation specified, as the date when it takes effect in any municipality or territory without municipal organization comprised in a locality, upon which the assessment commissioner for the assessment region within which any municipality or territory without municipal organization comprised in a locality named or described in the proclamation is situated shall return a new assessment roll for the assessment at market value of real property in any municipality or territory without municipal organization comprised in a locality named or described in

the proclamation, and the assessment commissioner shall return a new assessment roll for such municipality or territory without municipal organization comprised in a locality in accordance with the provisions of this Act that will be in force in that municipality or territory without municipal organization comprised in a locality on the day that the new assessment roll is returned. 1972, c. 161, s. 2, *part*.

(4) Notwithstanding any special or general Act to the contrary, where a proclamation is made under this section in which a day is named for the return of a new assessment roll in a municipality described in the proclamation, any municipal or school tax to be levied and raised in the year in which such named day occurs by the council of such municipality under the authority of the *Municipal Act*, and any taxes and rates that, by any other enactment, the council of such municipality may be required to levy and collect in the year in which such named day occurs, and any mill rate to be determined in such municipality for the year in which such named day occurs for the purpose of taxation in that year shall be based on the value of property contained in the new assessment roll returned in such municipality in accordance with subsection (3). 1972, c. 161, s. 2, *part*; 1973, c. 148, s. 5 (1).

Tax to be
on basis
of new
assessment
roll

R.S.O. 1980,
c. 302

(5) Notwithstanding section 365 of the *Municipal Act*, where a proclamation is made under this section in which a day is named for the return of a new assessment roll in a township, town or village described in the proclamation, the council of the county in which such township, town or village is situated may by by-law passed before the 1st day of December in the year in which such named day occurs determine to apportion the county rate for such year by taking into consideration and making adjustment for any change in assessment that has resulted from the return of a new assessment roll in accordance with subsection (3) in any township, town or village situated in the county, and except in so far as they are inconsistent with this section, the provisions of section 365 of the *Municipal Act* apply to the apportionment of the county rate for such year, and within ten days of the passing of a by-law under this subsection, the county clerk shall send a copy of such by-law by registered mail to the clerk of each municipality situated within the boundaries of the county. 1972, c. 161, s. 2, *part*; 1973, c. 148, s. 5 (2); 1977, c. 56, s. 4 (3).

Apportion-
ment of
county rate

(6) Notwithstanding any special or general Act to the contrary, where a proclamation is made under this section in which a day is named for the return of a new assessment roll in a territory without municipal organization comprised

Tax to be
on basis
of new
assessment
roll

in a locality described in the proclamation, any taxes for school purposes that a public school board, divisional board of education or separate school board levies in the year in which such named day occurs in the territory without municipal organization comprised in a locality, and any mill rate to be determined in such territory without municipal organization comprised in a locality for taxation for school purposes in that year, shall be based on the value of property contained in the new assessment roll returned in such territory without municipal organization comprised in a locality in accordance with subsection (3). 1972, c. 161, s. 2, *part*; 1973, c. 148, s. 5 (3).

Return
of second
roll not
prevented

(7) For the purposes of providing, in any municipality or territory without municipal organization comprised in a locality, an assessment roll for taxation in the year following that in which a new assessment roll is returned in such municipality or territory without municipal organization comprised in a locality on a day named in a proclamation made under this section, nothing contained in this section shall be construed to prevent the return, in the year in which such new assessment roll has been returned, in such municipality or territory without municipal organization comprised in a locality of a second assessment roll in accordance with the provisions of this Act that will be in force in such municipality or territory without municipal organization comprised in a locality after the proclamation comes into force. 1975 (2nd Sess.), c. 2, s. 3 (2).

Proclamation
may be for
part of a
municipality
or
unorganized
territory

(8) A proclamation under this section may be made for part only of a municipality or of territory without municipal organization comprised in a locality, and where a day is named in such proclamation for the return of a new assessment roll in accordance with subsection (3), the new assessment roll shall be returned for only the real property situated in that part of the municipality or territory without municipal organization comprised in a locality that is described in the proclamation. 1972, c. 161, s. 2, *part*.

FORM 1

(Section 38)

AFFIDAVIT OR AFFIRMATION OF ASSESSMENT COMMISSIONER
IN VERIFICATION OF ASSESSMENT ROLL

I, of the
....., make oath and say (or solemnly declare and affirm) as follows:

1. I have, according to the best of my information and belief, set down or caused to be set down in the assessment roll attached hereto all the real property liable to taxation situate in; and I have justly and truly assessed or caused to be assessed in accordance with the *Assessment Act*, each of the parcels of real property so set down and, according to the best of my information and belief, I have entered or caused to be entered the names of all owners or tenants assessable in respect of each such parcel.

2. I have estimated and set down or caused to be estimated and set down in the assessment roll, according to the best of my information and belief, the amounts assessable against every person named in the roll for business or otherwise under such Act.

3. According to the best of my knowledge and belief, I have entered or caused to be entered therein the name of every person entitled to be so entered under the *Assessment Act*, or any other Act; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I knew or had good reason to believe to be entitled to be entered therein under any of such Acts.

4. I have entered or caused to be entered on the roll the date of delivery or transmission of the notice required by section 30 of the *Assessment Act*, and every such date is truly and correctly stated in the roll.

or

A certificate has been made and attached to the assessment roll certifying the date upon which the notices of Assessment were delivered as required by section 30 of the *Assessment Act*.

(Strike out that which does not apply)

5. I have, according to the best of my information and belief, complied with or caused to be complied with all the provisions of the *Assessment Act*, or of any regulation, with regard to the preparation of the assessment roll.

Sworn (or solemnly declared and affirmed)
before me
at the
in the
of
this
day of
19....

